

SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1001 be amended to read as follows:

1 Page 2, delete lines 14 through 23, begin a new paragraph and
2 insert:

3 "SECTION 3. IC 3-10-1-19, AS AMENDED BY P.L.221-2005,
4 SECTION 29, AND AS AMENDED BY P.L.164-2006, SECTION 71,
5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1,
6 2008]: Sec. 19. (a) The ballot for a primary election shall be printed in
7 substantially the following form for all the offices for which candidates
8 have qualified under IC 3-8:

9 OFFICIAL PRIMARY BALLOT
10 _____ Party

11 For paper ballots, print: To vote for a person, make a voting mark
12 (X or ✓) on or in the box before the person's name in the proper
13 column. For optical scan ballots, print: To vote for a person, darken or
14 shade in the circle, oval, or square (or draw a line to connect the arrow)
15 that precedes the person's name in the proper column. For optical scan
16 ballots that do not contain a candidate's name, print: To vote for a
17 person, darken or shade in the oval that precedes the number assigned
18 to the person's name in the proper column. For electronic voting
19 systems, print: To vote for a person, touch the screen (or press the
20 button) in the location indicated.

21 Vote for one (1) only
22 Representative in Congress

23 ☐ (1) AB _____
24 ☐ (2) CD _____
25 ☐ (3) EF _____
26 ☐ (4) GH _____

27 (b) The offices with candidates for nomination shall be placed on
28 the primary election ballot in the following order:

29 (1) Federal and state offices:
30 (A) President of the United States.
31 (B) United States Senator.

- 1 (C) Governor.
- 2 (D) United States Representative.
- 3 (2) Legislative offices:
- 4 (A) State senator.
- 5 (B) State representative.
- 6 (3) Circuit offices and county judicial offices:
- 7 (A) Judge of the circuit court, and unless otherwise specified
- 8 under IC 33, with each division separate if there is more than
- 9 one (1) judge of the circuit court.
- 10 (B) Judge of the superior court, and unless otherwise specified
- 11 under IC 33, with each division separate if there is more than
- 12 one (1) judge of the superior court.
- 13 (C) Judge of the probate court.
- 14 (D) Judge of the county court, with each division separate, as
- 15 required by IC 33-30-3-3.
- 16 (E) Prosecuting attorney.
- 17 (F) Circuit court clerk.
- 18 (4) County offices:
- 19 (A) County auditor.
- 20 (B) County recorder.
- 21 (C) County treasurer.
- 22 (D) County sheriff.
- 23 (E) County coroner.
- 24 (F) County surveyor.
- 25 (G) County assessor.
- 26 (H) County commissioner.
- 27 (I) County council member.
- 28 (5) Township offices:
- 29 ~~(A) Township assessor.~~
- 30 ~~(B)~~ (A) Township trustee.
- 31 ~~(C)~~ (B) Township board member.
- 32 ~~(D)~~ (C) Judge of the small claims court.
- 33 ~~(E)~~ (D) Constable of the small claims court.
- 34 (6) City offices:
- 35 (A) Mayor.
- 36 (B) Clerk or clerk-treasurer.
- 37 (C) Judge of the city court.
- 38 (D) City-county council member or common council member.
- 39 (7) Town offices:
- 40 (A) Clerk-treasurer.
- 41 (B) Judge of the town court.
- 42 (C) Town council member.
- 43 (c) The political party offices with candidates for election shall be
- 44 placed on the primary election ballot in the following order after the
- 45 offices described in subsection (b):
- 46 (1) Precinct committeeman.
- 47 (2) State convention delegate.

(d) The following offices and public questions shall be placed on the primary election ballot in the following order after the offices described in subsection (c):

- (1) School board offices to be elected at the primary election.
- (2) Other local offices to be elected at the primary election.
- (3) Local public questions.

(e) The offices and public questions described in subsection (d) shall be placed:

- (1) in a separate column on the ballot if voting is by paper ballot;
- (2) after the offices described in subsection (c) in the form specified in IC 3-11-13-11 if voting is by ballot card; or
- (3) either:

- (A) on a separate screen for each office or public question; or
- (B) after the offices described in subsection (c) in the form specified in IC 3-11-14-3.5;

if voting is by an electronic voting system.

(f) A public question shall be placed on the primary election ballot in the following form:

(The explanatory text for the public question,
if required by law.)

"Shall (insert public question)?"

☐ YES

☐ NO

SECTION 4. IC 3-10-2-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. The following public officials shall be elected at the general election before their terms of office expire and every four (4) years thereafter:

- (1) Clerk of the circuit court.
- (2) County auditor.
- (3) County recorder.
- (4) County treasurer.
- (5) County sheriff.
- (6) County coroner.
- (7) County surveyor.
- (8) County assessor.
- (9) County commissioner.
- (10) County council member.
- (11) Township trustee.
- (12) Township board member.
- ~~(13) Township assessor.~~
- ~~(14)~~ (13) Judge of a small claims court.
- ~~(15)~~ (14) Constable of a small claims court.

SECTION 5. IC 3-11-2-12, AS AMENDED BY P.L.2-2005, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. The following offices shall be placed on the general election ballot in the following order:

- (1) Federal and state offices:

- 1 (A) President and Vice President of the United States.
- 2 (B) United States Senator.
- 3 (C) Governor and lieutenant governor.
- 4 (D) Secretary of state.
- 5 (E) Auditor of state.
- 6 (F) Treasurer of state.
- 7 (G) Attorney general.
- 8 (H) Superintendent of public instruction.
- 9 (I) United States Representative.
- 10 (2) Legislative offices:
- 11 (A) State senator.
- 12 (B) State representative.
- 13 (3) Circuit offices and county judicial offices:
- 14 (A) Judge of the circuit court, and unless otherwise specified
- 15 under IC 33, with each division separate if there is more than
- 16 one (1) judge of the circuit court.
- 17 (B) Judge of the superior court, and unless otherwise specified
- 18 under IC 33, with each division separate if there is more than
- 19 one (1) judge of the superior court.
- 20 (C) Judge of the probate court.
- 21 (D) Judge of the county court, with each division separate, as
- 22 required by IC 33-30-3-3.
- 23 (E) Prosecuting attorney.
- 24 (F) Clerk of the circuit court.
- 25 (4) County offices:
- 26 (A) County auditor.
- 27 (B) County recorder.
- 28 (C) County treasurer.
- 29 (D) County sheriff.
- 30 (E) County coroner.
- 31 (F) County surveyor.
- 32 (G) County assessor.
- 33 (H) County commissioner.
- 34 (I) County council member.
- 35 (5) Township offices:
- 36 ~~(A) Township assessor.~~
- 37 ~~(B)~~ (A) Township trustee.
- 38 ~~(C)~~ (B) Township board member.
- 39 ~~(D)~~ (C) Judge of the small claims court.
- 40 ~~(E)~~ (D) Constable of the small claims court.
- 41 (6) City offices:
- 42 (A) Mayor.
- 43 (B) Clerk or clerk-treasurer.
- 44 (C) Judge of the city court.
- 45 (D) City-county council member or common council member.
- 46 (7) Town offices:
- 47 (A) Clerk-treasurer.

- 1 (B) Judge of the town court.
- 2 (C) Town council member."
- 3 Page 3, line 5, strike "township".
- 4 Page 3, line 5, delete "assessors (if any),".
- 5 Page 37, delete line 42, begin a new paragraph and insert:
- 6 "SECTION 32. IC 5-4-1-8 IS AMENDED TO READ AS
- 7 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) The official
- 8 bonds of officers, if sufficient, shall be approved as follows:
- 9 (1) Of county officers required to give bonds, by the clerk of the
- 10 circuit court unless otherwise specified in this section.
- 11 (2) Of county sheriff, county coroner, county recorder, county
- 12 auditor, county treasurer, and clerk of the circuit court, by the
- 13 county executive.
- 14 (3) Of county assessor **and** township trustee, **and township**
- 15 **assessor** by the county auditor.
- 16 (4) Of city officers, except the executive and members of the
- 17 legislative body, by the city executive.
- 18 (5) Of members of the board of public works or of the board of
- 19 public works and safety in cities, by the city legislative body.
- 20 (6) Of clerk-treasurer and marshal of a town, by the town
- 21 legislative body.
- 22 (7) Of a controller of a solid waste management district
- 23 established under IC 13-21 or IC 13-9.5 (before its repeal), by the
- 24 board of directors of the solid waste management district.
- 25 (b) A person who approves an official bond shall write the approval
- 26 on the bond.
- 27 (c) A bond must be approved before it is filed."
- 28 Page 38, delete lines 1 through 21.
- 29 Page 38, delete line 33.
- 30 Page 47, line 31, strike "A township" and insert "**An**".
- 31 Page 47, line 31, delete "(if any)." and insert ".".
- 32 Page 47, delete line 32.
- 33 Page 49, delete lines 7 through 16, begin a new paragraph and
- 34 insert:
- 35 "SECTION 43. IC 6-1.1-1-1.5, AS AMENDED BY P.L.88-2005,
- 36 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 37 JULY 1, 2008]: Sec. 1.5. (a) "Assessing official" means:
- 38 (1) a ~~township~~ **county** assessor; or
- 39 (2) a member of a county property tax assessment board of
- 40 appeals.
- 41 (b) The term "assessing official" does not grant a member of the
- 42 county property tax assessment board of appeals primary assessing
- 43 functions except as may be granted to the member by law."
- 44 Page 51, delete lines 2 through 7.
- 45 Page 51, delete lines 28 through 42, begin a new paragraph and
- 46 insert:
- 47 "SECTION 49. IC 6-1.1-3-1 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) Except as
 2 provided in subsection (c), ~~and section 11 of this chapter~~, personal
 3 property which is owned by a person who is a resident of this state shall
 4 be assessed at the place where the owner resides on the assessment date
 5 of the year for which the assessment is made.

6 (b) Except as provided in subsection (c), ~~and section 11 of this~~
 7 ~~chapter~~, personal property which is owned by a person who is not a
 8 resident of this state shall be assessed at the place where the owner's
 9 principal office within this state is located on the assessment date of the
 10 year for which the assessment is made.

11 (c) Personal property shall be assessed at the place where it is
 12 situated on the assessment date of the year for which the assessment is
 13 made if the property is:

- 14 (1) regularly used or permanently located where it is situated; or
- 15 (2) owned by a nonresident who does not have a principal office
- 16 within this state.

17 (d) If a personal property return is filed pursuant to subsection (c),
 18 the owner of the property shall provide, within forty-five (45) days after
 19 the filing deadline, a copy or other written evidence of the filing of the
 20 return to the **county** assessor of the ~~township~~ **county** in which the
 21 owner resides. If such evidence is not filed within forty-five (45) days
 22 after the filing deadline, the **county** assessor of the ~~township~~ **county** in
 23 which the owner resides shall determine if the owner filed a personal
 24 property return in the ~~township~~ **county** where the property is situated.
 25 If such a return was filed, the property shall be assessed where it is
 26 situated. If such a return was not filed, the **county** assessor of the
 27 ~~township~~ **county** where the owner resides shall notify the **county**
 28 assessor of the ~~township~~ **county** where the property is situated, and the
 29 property shall be assessed where it is situated. This subsection does not
 30 apply to a taxpayer who:

- 31 (1) is required to file duplicate personal property returns under
- 32 section 7(c) of this chapter and under regulations promulgated by
- 33 the department of local government finance with respect to that
- 34 section; or
- 35 (2) is required by the department of local government finance to
- 36 file a summary of the taxpayer's business tangible personal
- 37 property returns.

38 SECTION 50. IC 6-1.1-3-4 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) If a question
 40 arises as to the proper place to assess personal property ~~the county~~
 41 ~~assessor shall determine the place if the conflict involves different~~
 42 ~~townships which are located within the county the assessor serves. If~~
 43 **and the conflict involves different two (2) or more** counties, the
 44 department of local government finance shall determine the proper
 45 place of assessment.

46 (b) A determination made under this section by ~~a county assessor or~~
 47 the department of local government finance is final.

(c) If taxes are paid to a county which is not entitled to collect them, the department of local government finance may direct the authorities of the county which wrongfully collected the taxes to refund the taxes collected and any penalties charged on the taxes.

SECTION 51. IC 6-1.1-3-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. Before the assessment date of each year, the county auditor shall deliver to ~~each~~ **the county township** assessor the proper assessment books and necessary blanks for the listing and assessment of personal property.

SECTION 52. IC 6-1.1-3-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. Between the assessment date and the filing date of each year, the ~~appropriate township county~~ assessor shall furnish each person whose personal property is subject to assessment for that year with a personal property return.

SECTION 53. IC 6-1.1-3-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) Except as provided in subsections (b) and (d), a taxpayer shall, on or before the filing date of each year, file a personal property return with the **county** assessor of ~~each township~~ **the county** in which the taxpayer's personal property is subject to assessment.

(b) The ~~township county~~ assessor may grant a taxpayer an extension of not more than thirty (30) days to file the taxpayer's return if:

- (1) the taxpayer submits a written application for an extension prior to the filing date; and
- (2) the taxpayer is prevented from filing a timely return because of sickness, absence from the county, or any other good and sufficient reason.

(c) If the sum of the assessed values reported by a taxpayer on the business personal property returns which the taxpayer files with the **township county** assessor for a year exceeds one hundred fifty thousand dollars (\$150,000), the taxpayer shall file each of the returns in duplicate.

(d) ~~A taxpayer may file a consolidated return with the county assessor. If the a taxpayer has personal property subject to assessment in more than one (1) township in a county, and the total assessed value of the personal property in the county is less than one million five hundred thousand dollars (\$1,500,000). A the taxpayer filing a consolidated return shall attach a schedule listing, by township, all the taxpayer's personal property and the property's assessed value. A taxpayer filing a consolidated return is not required to file a personal property return with the assessor of each township. A The taxpayer filing a consolidated return shall provide the following: (1) the county assessor with the information necessary for the county assessor to allocate the assessed value of the taxpayer's personal property among the townships listed on the return, including the street address, the township, and the location of the property.~~

(2) A copy of the consolidated return, with attachments, for each township listed on the return.

(e) The county assessor shall provide to each affected township assessor in the county all information filed by a taxpayer under subsection (d) that affects the township. The county assessor shall provide the information before:

(1) May 25 of each year, for a return filed on or before the filing date for the return; or

(2) June 30 of each year, for a return filed after the filing date for the return.

(f) The township assessor shall send all required notifications to the taxpayer.

(g) (e) The county assessor may refuse to accept a consolidated personal property tax return that does not have attached to it a schedule listing, by township, all the personal property of the taxpayer and the assessed value of the property as required under comply with subsection (d). For purposes of IC 6-1.1-37-7, a consolidated return to which subsection (d) applies is filed on the date it is filed with the county assessor with the schedule of personal property and assessed value required by subsection (d) attached.

SECTION 54. IC 6-1.1-3-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. The township county assessor shall:

(1) examine and verify; or

(2) allow a contractor under IC 6-1.1-36-12 to examine and verify;

the accuracy of each personal property return filed with the township county assessor by a taxpayer. If appropriate, the assessor or contractor under IC 6-1.1-36-12 shall compare a return with the books of the taxpayer and with personal property owned, held, possessed, controlled, or occupied by the taxpayer.

SECTION 55. IC 6-1.1-3-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) In connection with the activities required by section 14 of this chapter, or if a person owning, holding, possessing, or controlling any personal property fails to file a personal property return with the township county assessor as required by this chapter, the township county assessor may examine:

(1) the personal property of the person;

(2) the books and records of the person; and

(3) under oath, the person or any other person whom the assessor believes has knowledge of the amount, identity, or value of the personal property reported or not reported by the person on a return.

(b) After such an examination, the assessor shall assess the personal property to the person owning, holding, possessing, or controlling that property.

(c) As an alternative to such an examination, the township county

assessor may estimate the value of the personal property of the taxpayer and shall assess the person owning, holding, possessing, or controlling the property in an amount based upon the estimate. Upon receiving a notification of estimated value from the ~~township~~ **county** assessor, the taxpayer may elect to file a personal property return, subject to the penalties imposed by IC 6-1.1-37-7.

SECTION 56. IC 6-1.1-3-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. If, from the evidence before ~~him~~, a ~~township~~ **county assessor**, the assessor determines that a person has temporarily converted any part of ~~his~~ **the person's** personal property into property which is not taxable under this article to avoid the payment of taxes on the converted property, the ~~township~~ **county** assessor shall assess the converted property to the taxpayer.

SECTION 57. IC 6-1.1-3-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 17. ~~(a) On or before June 1 of each year, each township assessor of a county shall deliver to the county assessor a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the assessor on or before the filing date of that year and in a county with a township assessor under IC 36-6-5-1 in every township the township assessor shall deliver the lists to the county auditor as prescribed in subsection (b):~~

~~(b) (a)~~ On or before July 1 of each year, each county assessor shall certify to the county auditor the assessment value of the personal property in every taxing district.

~~(c) (b)~~ The department of local government finance shall prescribe the forms required by this section.

SECTION 58. IC 6-1.1-3-18, AS AMENDED BY P.L.219-2007, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 18. ~~(a) Each township~~ **The county** assessor of a ~~county~~ shall periodically report to the ~~county assessor and the~~ county auditor with respect to the returns and properties of taxpayers which the ~~township~~ **county** assessor has examined. The ~~township~~ **county** assessor shall submit these reports in the form and on the dates prescribed by the department of local government finance.

~~(b) Each year, on or before the time prescribed by the department of local government finance, each township assessor of a county shall deliver to the county assessor a copy of each business personal property return which the taxpayer is required to file in duplicate under section 7(c) of this chapter and a copy of any supporting data supplied by the taxpayer with the return. Each year, the county assessor:~~

(1) shall review and may audit ~~those the business personal property~~ **returns that the taxpayer is required to file in duplicate under section 7(c) of this chapter;** and

(2) shall determine the returns in which the assessment appears to be improper.

SECTION 59. IC 6-1.1-3-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 19. (a) While a county property tax assessment board of appeals is in session, each ~~township~~ **county** assessor ~~of the county~~ shall make the following information available to the ~~county assessor and the~~ board:

- (1) Personal property returns.
- (2) Documents related to the returns. ~~and~~
- (3) Any information in the possession of the **county** assessor ~~which that~~ is related to the identity of the owners or possessors of property or the values of property.

(b) Upon written request of the board, the ~~township~~ **county** assessor shall furnish ~~this~~ information **referred to in subsection (a)** to any member of the board either directly or through employees of the board.

SECTION 60. IC 6-1.1-3-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 20. If an assessing official ~~or board~~ changes a valuation made by a person on ~~his~~ **the person's** personal property return or adds personal property and its value to a return, the assessing official ~~or board~~ shall, by mail, immediately give the person notice of the action taken. However, if a taxpayer lists property on ~~his~~ **the taxpayer's** return but does not place a value on the property, a notice of the action of an assessing official ~~or board~~ in placing a value on the property is not required.

SECTION 61. IC 6-1.1-3-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 21. (a) Subject to the limitations ~~contained~~ in IC 6-1.1-35-9, assessment returns, lists, and any other documents and information related to the determination of personal property assessments shall be preserved as public records and open to public inspection. The ~~township~~ **county** assessor shall preserve and maintain these records. ~~if quarters for his office are provided in the county court house; or a branch thereof. If quarters are not provided for the township assessor; he shall; as soon as he completes his audit of a return; deliver the return and all related documents and information to the county assessor; and the county assessor shall maintain and preserve the items. The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.~~

(b) Each county shall furnish an office for a township assessor in the county courthouse; or a branch thereof; if the township he serves has a population of thirty-five thousand (35,000) or more. A county may furnish an office in the county courthouse; or branch thereof; for any township assessor."

Delete pages 52 through 56.

Page 57, delete lines 1 through 22.

Page 57, delete line 42, begin a new paragraph and insert:

"SECTION 63. IC 6-1.1-4-4.7, AS ADDED BY P.L.228-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4.7. (a) For purposes of this section, "assessor"

1 means:

- 2 (1) a township assessor; or
 3 (2) a county assessor who assumes the responsibility for verifying
 4 sales under 50 IAC 21-3-2(b);

5 (b) The department of local government finance shall provide
 6 training to **county** assessors and county auditors with respect to the
 7 verification of sales disclosure forms under 50 IAC 21-3-2.

8 SECTION 64. IC 6-1.1-4-12.4 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12.4. (a) For purposes
 10 of this section, the term "oil or gas interest" includes but is not limited
 11 to:

- 12 (1) royalties;
 13 (2) overriding royalties;
 14 (3) mineral rights; or
 15 (4) working interest;

16 in any oil or gas located on or beneath the surface of land which lies
 17 within this state.

18 (b) Oil or gas interest is subject to assessment and taxation as real
 19 property. Notwithstanding the provisions of ~~IC 1971, 6-1.1-4-4~~, **section**
 20 **4 of this chapter**, each oil or gas interest shall be assessed annually by
 21 the **county** assessor of the ~~township~~ **county** in which the oil or gas is
 22 located. The ~~township~~ **county** assessor shall assess the oil or gas
 23 interest to the person who owns or operates the interest.

24 (c) A piece of equipment is an appurtenance to land if it is incident
 25 to and necessary for the production of oil and gas from the land
 26 covered by the oil or gas interest. This equipment includes but is not
 27 limited to wells, pumping units, lines, treaters, separators, tanks, and
 28 secondary recovery facilities. These appurtenances are subject to
 29 ~~assessment~~ **assessment** as real property. Notwithstanding the provisions
 30 of ~~IC 1971, 6-1.1-4-4~~, **section 4 of this chapter**, each of these
 31 appurtenances shall be assessed annually by the **county** assessor of the
 32 ~~township~~ **county** in which the appurtenance is located. The ~~township~~
 33 **county** assessor shall assess the appurtenance to the person who owns
 34 or operates the working interest in the oil or gas interest.

35 SECTION 65. IC 6-1.1-4-12.6 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12.6. (a) For purposes
 37 of this section, the term "secondary recovery method" includes but is
 38 not limited to the stimulation of oil production by means of the
 39 injection of water, steam, hydrocarbons, or chemicals, or by means of
 40 in situ combustion.

41 (b) The total assessed value of all interests in the oil located on or
 42 beneath the surface of a particular tract of land equals the product of:

- 43 (1) the average daily production of the oil; multiplied by
 44 (2) three hundred sixty-five (365); and multiplied by
 45 (3) the posted price of oil on the assessment date.

46 However, if the oil is being extracted by use of a secondary recovery
 47 method, the total assessed value of all interests in the oil equals

one-half (1/2) the assessed value computed under the formula prescribed in this subsection. The ~~appropriate township county~~ assessor shall, in the manner prescribed by the department of local government finance, apportion the total assessed value of all interests in the oil among the owners of those interests.

(c) The ~~appropriate township county~~ assessor shall, in the manner prescribed by the department of local government finance, determine and apportion the total assessed value of all interests in the gas located beneath the surface of a particular tract of land.

(d) The department of local government finance shall prescribe a schedule for ~~township county~~ assessors to use in assessing the appurtenances described in section 12.4(c) of this chapter.

SECTION 66. IC 6-1.1-4-13.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13.6. (a) The ~~township county~~ assessor shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the ~~township county~~ using guidelines determined by the department of local government finance. Not later than November 1 of the year preceding the year in which a general reassessment becomes effective, the assessor determining the values of land shall submit the values to the county property tax assessment board of appeals. Not later than December 1 of the year preceding the year in which a general reassessment becomes effective, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 and before December 1 of the year preceding the year in which the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective.

(b) The county property tax assessment board of appeals shall review the values submitted under subsection (a) and may make any modifications it considers necessary to provide uniformity and equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the department of local government finance. If the county assessor ~~or township assessor~~ fails to submit land values under subsection (a) to the county property tax assessment board of appeals before November 1 of the year before the date the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective, the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values before the general reassessment becomes effective, the department of local government finance shall determine the values.

(c) ~~The county assessor shall notify all township assessors in the county of the values as modified by the county property tax assessment~~

~~board of appeals. Township assessors~~ **Assessing officials** shall use the values determined under this section.

SECTION 67. IC 6-1.1-4-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) If real property is subject to assessment or reassessment under this chapter, the **county** assessor of the township in which the property is located shall either appraise the property ~~himself~~ or have it appraised.

(b) In order to determine the assessed value of buildings and other improvements, the ~~township county~~ assessor or ~~his~~ **the assessor's** authorized representative may, after first making known ~~his~~ **the assessor's or representative's** intention to the owner or occupant, enter and fully examine all buildings and structures which are located within the ~~township he serves~~ **county** and which are subject to assessment.

SECTION 68. IC 6-1.1-4-16, AS AMENDED BY P.L.228-2005, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. (a) For purposes of making a general reassessment of real property or annual adjustments under section 4.5 of this chapter, ~~any township assessor and any a~~ county assessor may employ:

- (1) deputies;
- (2) employees; and
- (3) technical advisors who are:
 - (A) qualified to determine real property values;
 - (B) professional appraisers certified under 50 IAC 15; and
 - (C) employed either on a full-time or a part-time basis, subject to sections 18.5 and 19.5 of this chapter.

(b) The county council of each county shall appropriate the funds necessary for the employment of deputies, employees, or technical advisors employed under subsection (a) of this section."

Delete pages 58 through 60.

Page 61, delete lines 1 through 7.

Page 64, delete lines 38 through 42, begin a new paragraph and insert:

"SECTION 74. IC 6-1.1-4-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 22. (a) If any assessing official ~~or any county property tax assessment board of appeals~~ assesses or reassesses any real property under ~~the provisions of this~~ article, the official ~~or county property tax assessment board of appeals~~ shall give notice to the taxpayer and the county assessor, by mail, of the amount of the assessment or reassessment.

(b) During a period of general reassessment, each ~~township county~~ assessor shall mail the notice required by this section within ninety (90) days after ~~he~~ **the assessor**:

- (1) completes ~~his~~ **the** appraisal of a parcel; or
- (2) receives a report for a parcel from a professional appraiser or professional appraisal firm.

SECTION 75. IC 6-1.1-4-25, AS AMENDED BY P.L.177-2005, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 25. (a) Each ~~township~~ **county** assessor shall keep the assessor's reassessment data and records current by securing the necessary field data and by making changes in the assessed value of real property as changes occur in the use of the real property. The ~~township~~ **county** assessor's records shall at all times show the assessed value of real property in accordance with ~~the provisions of~~ this chapter. ~~The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.~~

(b) The ~~township~~ assessor in a county having a consolidated city or the county assessor in ~~every other county~~, shall:

(1) maintain an electronic data file of:

(A) the parcel characteristics and parcel assessments of all parcels; and

(B) the personal property return characteristics and assessments by return;

for each township in the county as of each assessment date;

(2) maintain the electronic file in a form that formats the information in the file with the standard data, field, and record coding required and approved by:

(A) the legislative services agency; and

(B) the department of local government finance;

(3) transmit the data in the file with respect to the assessment date of each year before October 1 of the year to:

(A) the legislative services agency; and

(B) the department of local government finance;

in a manner that meets the data export and transmission requirements in a standard format, as prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency; and

(4) resubmit the data in the form and manner required under this subsection, upon request of the legislative services agency or the department of local government finance, if data previously submitted under this subsection does not comply with the requirements of this subsection, as determined by the legislative services agency or the department of local government finance.

An electronic data file maintained for a particular assessment date may not be overwritten with data for a subsequent assessment date until a copy of an electronic data file that preserves the data for the particular assessment date is archived in the manner prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency."

Delete page 65.

Page 66, delete lines 1 through 12.

Page 67, delete lines 20 through 42, begin a new paragraph and insert:

"SECTION 77. IC 6-1.1-4-28.5, AS AMENDED BY P.L.219-2007, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 28.5. (a) Money assigned to a property reassessment fund under section 27.5 of this chapter may be used only to pay the costs of:

(1) the general reassessment of real property, including the computerization of assessment records;

(2) payments to ~~county assessors; members of property tax assessment boards of appeals; or~~ assessing officials **and hearing officers for county property tax assessment boards of appeals** under IC 6-1.1-35.2;

(3) the development or updating of detailed soil survey data by the United States Department of Agriculture or its successor agency;

(4) the updating of plat books;

(5) payments for the salary of permanent staff or for the contractual services of temporary staff who are necessary to assist ~~county assessors; members of a county property tax assessment board of appeals; and~~ assessing officials;

(6) making annual adjustments under section 4.5 of this chapter; and

(7) the verification under 50 IAC 21-3-2 of sales disclosure forms forwarded to

~~(A) the county assessor or~~

~~(B) township assessors;~~

under IC 6-1.1-5.5-3.

Money in a property tax reassessment fund may not be transferred or reassigned to any other fund and may not be used for any purposes other than those set forth in this section.

(b) All counties shall use modern, detailed soil maps in the general reassessment of agricultural land.

(c) The county treasurer of each county shall, in accordance with IC 5-13-9, invest any money accumulated in the property reassessment fund. Any interest received from investment of the money shall be paid into the property reassessment fund.

(d) An appropriation under this section must be approved by the fiscal body of the county after the review and recommendation of the county assessor. ~~However, in a county with an elected township assessor in every township, the county assessor does not review an appropriation under this section, and only the fiscal body must approve an appropriation under this section."~~

Page 68, delete lines 1 through 18.

Page 68, delete lines 34 through 42, begin a new paragraph and insert:

"SECTION 79. IC 6-1.1-4-31, AS AMENDED BY P.L.228-2005, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31. (a) The department of local government

1 finance shall periodically check the conduct of:

- 2 (1) a general reassessment of property;
- 3 (2) work required to be performed by local officials under 50
- 4 IAC 21; and
- 5 (3) other property assessment activities in the county, as
- 6 determined by the department.

7 The department of local government finance may inform ~~township~~
 8 ~~assessors~~ county assessors and the **city-county council, for a county**
 9 **having a consolidated city, or the** presidents of county councils of
 10 **other counties** in writing if its check reveals that the general
 11 reassessment or other property assessment activities are not being
 12 properly conducted, work required to be performed by local officials
 13 under 50 IAC 21 is not being properly conducted, or property
 14 assessments are not being properly made.

15 (b) The failure of the department of local government finance to
 16 inform local officials under subsection (a) shall not be construed as an
 17 indication by the department that:

- 18 (1) the general reassessment or other property assessment
- 19 activities are being properly conducted;
- 20 (2) work required to be performed by local officials under 50
- 21 IAC 21 is being properly conducted; or
- 22 (3) property assessments are being properly made.

23 (c) If the department of local government finance:

- 24 (1) determines under subsection (a) that a general reassessment
- 25 or other assessment activities for a general reassessment year or
- 26 any other year are not being properly conducted; and
- 27 (2) informs:

28 ~~(A) the township assessor of each affected township;~~

29 ~~(B)~~ (A) the county assessor; and

30 ~~(C)~~ (B) the **city-county council or the** president of the county
 31 council;

32 in writing under subsection (a);

33 the department may order a state conducted assessment or reassessment
 34 under section 31.5 of this chapter to begin not less than sixty (60) days
 35 after the date of the notice under subdivision (2). If the department
 36 determines during the period between the date of the notice under
 37 subdivision (2) and the proposed date for beginning the state conducted
 38 assessment or reassessment that the general reassessment or other
 39 assessment activities for the general reassessment are being properly
 40 conducted, the department may rescind the order.

41 (d) If the department of local government finance:

- 42 (1) determines under subsection (a) that work required to be
- 43 performed by local officials under 50 IAC 21 is not being
- 44 properly conducted; and
- 45 (2) informs:

46 ~~(A) the township assessor of each affected township~~

47 ~~(B)~~ (A) the county assessor; and

1 ~~(C)~~ **(B) the city-county council or the president of the county**
 2 council;
 3 in writing under subsection (a);
 4 the department may conduct the work or contract to have the work
 5 conducted to begin not less than sixty (60) days after the date of the
 6 notice under subdivision (2). If the department determines during the
 7 period between the date of the notice under subdivision (2) and the
 8 proposed date for beginning the work or having the work conducted
 9 that work required to be performed by local officials under 50 IAC 21
 10 is being properly conducted, the department may rescind the order.

11 (e) If the department of local government finance contracts to have
 12 work conducted under subsection (d), the department shall forward the
 13 bill for the services to the county, and the county shall pay the bill
 14 under the same procedures that apply to county payments of bills for
 15 assessment or reassessment services under section 31.5 of this chapter.

16 **(f) A county council president who is informed by the**
 17 **department of local government finance under subsection (a) shall**
 18 **provide the information to the board of county commissioners. A**
 19 **board of county commissioners that receives information under**
 20 **this subsection may adopt an ordinance determining that:**

21 **(1) the information indicates that the county assessor has**
 22 **failed to perform adequately the duties of county assessor;**
 23 **and**

24 **(2) by that failure the county assessor forfeits the office of**
 25 **county assessor and is subject to removal from office by an**
 26 **information filed under IC 34-17-2-1(b).**

27 **(g) A city-county council that is informed by the department of**
 28 **local government finance under subsection (a) may adopt an**
 29 **ordinance making the determination referred to in subsection (f)."**

30 Delete page 69.

31 Page 70, delete lines 1 through 36.

32 Page 75, delete lines 25 through 42, begin a new paragraph and
 33 insert:

34 "SECTION 81. IC 6-1.1-4-31.6, AS ADDED BY P.L.228-2005,
 35 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2008]: Sec. 31.6. (a) Subject to the other requirements of this
 37 section, the department of local government finance may:

38 (1) negotiate an addendum to a contract referred to in ~~section~~
 39 ~~31.5(g)~~ **section 31.5(f)** of this chapter that is treated as a contract
 40 of the department; or

41 (2) include provisions in a contract entered into by the department
 42 under ~~section 31.5(g)~~ **section 31.5(f)** of this chapter;
 43 to require the contractor of the department to represent the department
 44 in appeals initiated under section 31.7 of this chapter and to afford to
 45 taxpayers an opportunity to attend an informal hearing.

46 (b) The purpose of the informal hearing referred to in subsection (a)
 47 is to:

- 1 (1) discuss the specifics of the taxpayer's assessment or
- 2 reassessment;
- 3 (2) review the taxpayer's property record card;
- 4 (3) explain to the taxpayer how the assessment or reassessment
- 5 was determined;
- 6 (4) provide to the taxpayer information about the statutes, rules,
- 7 and guidelines that govern the determination of the assessment or
- 8 reassessment;
- 9 (5) note and consider objections of the taxpayer;
- 10 (6) consider all errors alleged by the taxpayer; and
- 11 (7) otherwise educate the taxpayer about:
 - 12 (A) the taxpayer's assessment or reassessment;
 - 13 (B) the assessment or reassessment process; and
 - 14 (C) the assessment or reassessment appeal process under
 - 15 section 31.7 of this chapter.
- 16 (c) Following an informal hearing referred to in subsection (b), the
- 17 contractor shall:
 - 18 (1) make a recommendation to the department of local
 - 19 government finance as to whether a change in the reassessment is
 - 20 warranted; and
 - 21 (2) if recommending a change under subdivision (1), provide to
 - 22 the department a statement of:
 - 23 (A) how the changed assessment or reassessment was
 - 24 determined; and
 - 25 (B) the amount of the changed assessment or reassessment.
 - 26 (d) To preserve the right to appeal under section 31.7 of this
 - 27 chapter, a taxpayer must initiate the informal hearing process by
 - 28 notifying the department of local government finance or its designee of
 - 29 the taxpayer's intent to participate in an informal hearing referred to in
 - 30 subsection (b) not later than forty-five (45) days after the department
 - 31 of local government finance gives notice under ~~section 31.5(h)~~ **section**
 - 32 **31.5(g)** of this chapter to taxpayers of the amount of the reassessment.
 - 33 (e) The informal hearings referred to in subsection (b) must be
 - 34 conducted:
 - 35 (1) in the county where the property is located; and
 - 36 (2) in a manner determined by the department of local
 - 37 government finance.
 - 38 (f) The department of local government finance shall:
 - 39 (1) consider the recommendation of the contractor under
 - 40 subsection (c); and
 - 41 (2) if the department accepts a recommendation that a change in
 - 42 the assessment or reassessment is warranted, accept or modify the
 - 43 recommended amount of the changed assessment or reassessment.
 - 44 (g) The department of local government finance shall send a notice
 - 45 of the result of each informal hearing to:
 - 46 (1) the taxpayer;
 - 47 (2) the county auditor; **and**

1 (3) the county assessor. ~~and~~

2 ~~(4) the township assessor of the township in which the property~~
3 ~~is located.~~

4 (h) A notice under subsection (g) must:

5 (1) state whether the assessment or reassessment was changed as
6 a result of the informal hearing; and

7 (2) if the assessment or reassessment was changed as a result of
8 the informal hearing:

9 (A) indicate the amount of the changed assessment or
10 reassessment; and

11 (B) provide information on the taxpayer's right to appeal under
12 section 31.7 of this chapter.

13 (i) If the department of local government finance does not send a
14 notice under subsection (g) not later than two hundred seventy (270)
15 days after the date the department gives notice of the amount of the
16 assessment or reassessment under ~~section 31.5(h)~~ **section 31.5(g)** of
17 this chapter:

18 (1) the department may not change the amount of the assessment
19 or reassessment under the informal hearing process described in
20 this section; and

21 (2) the taxpayer may appeal the assessment or reassessment under
22 section 31.7 of this chapter.

23 (j) The department of local government finance may adopt rules to
24 establish procedures for informal hearings under this section.

25 (k) Payment for an addendum to a contract under subsection (a)(1)
26 is made in the same manner as payment for the contract under ~~section~~
27 ~~31.5(i)~~ **section 31.5(h)** of this chapter.

28 SECTION 82. IC 6-1.1-4-31.7, AS AMENDED BY P.L.219-2007,
29 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2008]: Sec. 31.7. (a) As used in this section, "special master"
31 refers to a person designated by the Indiana board under subsection (e).

32 (b) The notice of assessment or reassessment under ~~section 31.5(h)~~
33 **section 31.5(g)** of this chapter is subject to appeal by the taxpayer to
34 the Indiana board. The procedures and time limitations that apply to an
35 appeal to the Indiana board of a determination of the department of
36 local government finance do not apply to an appeal under this
37 subsection. The Indiana board may establish applicable procedures and
38 time limitations under subsection (l).

39 (c) In order to appeal under subsection (b), the taxpayer must:

40 (1) participate in the informal hearing process under section 31.6
41 of this chapter;

42 (2) except as provided in section 31.6(i) of this chapter, receive
43 a notice under section 31.6(g) of this chapter; and

44 (3) file a petition for review with the appropriate county assessor
45 not later than thirty (30) days after:

46 (A) the date of the notice to the taxpayer under section 31.6(g)
47 of this chapter; or

- 1 (B) the date after which the department may not change the
- 2 amount of the assessment or reassessment under the informal
- 3 hearing process described in section 31.6 of this chapter.
- 4 (d) The Indiana board may develop a form for petitions under
- 5 subsection (c) that outlines:
- 6 (1) the appeal process;
- 7 (2) the burden of proof; and
- 8 (3) evidence necessary to warrant a change to an assessment or
- 9 reassessment.
- 10 (e) The Indiana board may contract with, appoint, or otherwise
- 11 designate the following to serve as special masters to conduct
- 12 evidentiary hearings and prepare reports required under subsection (g):
- 13 (1) Independent, licensed appraisers.
- 14 (2) Attorneys.
- 15 (3) Certified level two or level three Indiana assessor-appraisers
- 16 (including administrative law judges employed by the Indiana
- 17 board).
- 18 (4) Other qualified individuals.
- 19 (f) Each contract entered into under subsection (e) must specify the
- 20 appointee's compensation and entitlement to reimbursement for
- 21 expenses. The compensation and reimbursement for expenses are paid
- 22 from the county property reassessment fund.
- 23 (g) With respect to each petition for review filed under subsection
- 24 (c), the special masters shall:
- 25 (1) set a hearing date;
- 26 (2) give notice of the hearing at least thirty (30) days before the
- 27 hearing date, by mail, to:
- 28 (A) the taxpayer;
- 29 (B) the department of local government finance;
- 30 ~~(C) the township assessor;~~ and
- 31 ~~(D)~~ (C) the county assessor;
- 32 (3) conduct a hearing and hear all evidence submitted under this
- 33 section; and
- 34 (4) make evidentiary findings and file a report with the Indiana
- 35 board.
- 36 (h) At the hearing under subsection (g):
- 37 (1) the taxpayer shall present:
- 38 (A) the taxpayer's evidence that the assessment or
- 39 reassessment is incorrect;
- 40 (B) the method by which the taxpayer contends the assessment
- 41 or reassessment should be correctly determined; and
- 42 (C) comparable sales, appraisals, or other pertinent
- 43 information concerning valuation as required by the Indiana
- 44 board; and
- 45 (2) the department of local government finance shall present its
- 46 evidence that the assessment or reassessment is correct.
- 47 (i) The Indiana board may dismiss a petition for review filed under

1 subsection (c) if the evidence and other information required under
2 subsection (h)(1) is not provided at the hearing under subsection (g).

3 (j) The ~~township assessor and the~~ county assessor may attend and
4 participate in the hearing under subsection (g).

5 (k) The Indiana board may:

6 (1) consider the report of the special masters under subsection
7 (g)(4);

8 (2) make a final determination based on the findings of the special
9 masters without:

10 (A) conducting a hearing; or

11 (B) any further proceedings; and

12 (3) incorporate the findings of the special masters into the board's
13 findings in resolution of the appeal.

14 (l) The Indiana board may adopt rules under IC 4-22-2-37.1 to:

15 (1) establish procedures to expedite:

16 (A) the conduct of hearings under subsection (g); and

17 (B) the issuance of determinations of appeals under subsection
18 (k); and

19 (2) establish deadlines:

20 (A) for conducting hearings under subsection (g); and

21 (B) for issuing determinations of appeals under subsection (k).

22 (m) A determination by the Indiana board of an appeal under
23 subsection (k) is subject to appeal to the tax court under IC 6-1.1-15.

24 SECTION 83. IC 6-1.1-4-39, AS AMENDED BY P.L.199-2005,
25 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JULY 1, 2008]: Sec. 39. (a) For assessment dates after February 28,
27 2005, except as provided in subsections (c) and (e), the true tax value
28 of real property regularly used to rent or otherwise furnish residential
29 accommodations for periods of thirty (30) days or more and that has
30 more than four (4) rental units is the lowest valuation determined by
31 applying each of the following appraisal approaches:

32 (1) Cost approach that includes an estimated reproduction or
33 replacement cost of buildings and land improvements as of the
34 date of valuation together with estimates of the losses in value
35 that have taken place due to wear and tear, design and plan, or
36 neighborhood influences.

37 (2) Sales comparison approach, using data for generally
38 comparable property.

39 (3) Income capitalization approach, using an applicable
40 capitalization method and appropriate capitalization rates that are
41 developed and used in computations that lead to an indication of
42 value commensurate with the risks for the subject property use.

43 (b) The gross rent multiplier method is the preferred method of
44 valuing:

45 (1) real property that has at least one (1) and not more than four
46 (4) rental units; and

47 (2) mobile homes assessed under IC 6-1.1-7.

(c) A ~~township~~ **county** assessor is not required to appraise real property referred to in subsection (a) using the three (3) appraisal approaches listed in subsection (a) if the ~~township~~ assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method and the gross rent multiplier method. A taxpayer must verify under penalties for perjury any information provided to the **county** assessor for use in the application of either method.

(e) The true tax value of low income rental property (as defined in section 41 of this chapter) is not determined under subsection (a). The assessment method prescribed in section 41 of this chapter is the exclusive method for assessment of that property. This subsection does not impede any rights to appeal an assessment.

SECTION 84. IC 6-1.1-4-39.5, AS ADDED BY P.L.233-2007, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 39.5. (a) As used in this section, "qualified real property" means a riverboat (as defined in IC 4-33-2-17).

(b) Except as provided in subsection (c), the true tax value of qualified real property is the lowest valuation determined by applying each of the following appraisal approaches:

(1) Cost approach that includes an estimated reproduction or replacement cost of buildings and land improvements as of the date of valuation together with estimates of the losses in value that have taken place due to wear and tear, design and plan, or neighborhood influences using base prices determined under 50 IAC 2.3 and associated guidelines published by the department.

(2) Sales comparison approach, using data for generally comparable property, excluding values attributable to licenses, fees, or personal property as determined under 50 IAC 4.2.

(3) Income capitalization approach, using an applicable capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use.

(c) A ~~township~~ **county** assessor is not required to appraise qualified real property using the three (3) appraisal approaches listed in subsection (b) if the ~~township~~ **county** assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization

1 method. A taxpayer must verify under penalties for perjury any
2 information provided to the assessor for use in the application of the
3 income capitalization method.

4 SECTION 85. IC 6-1.1-5-8 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. Except as provided
6 in section 9 of this chapter, the county auditor of each county shall
7 annually prepare and deliver to the ~~township~~ **county** assessor a list of
8 all real property entered in the ~~township~~ **county** as of the assessment
9 date. The county auditor shall deliver the list within thirty (30) days
10 after the assessment date. The county auditor shall prepare the list in
11 the form prescribed or approved by the department of local government
12 finance.

13 SECTION 86. IC 6-1.1-5-9 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. Except as provided
15 in section 4(b) of this chapter, ~~for all civil townships in which in a~~
16 **county containing** a consolidated city, ~~is situated;~~ the ~~township~~ **county**
17 assessor has the duties and authority described in sections 1 through 8
18 of this chapter. These duties and authority include effecting the transfer
19 of title to real property and preparing, maintaining, approving,
20 correcting, indexing, and publishing the list or record of, or description
21 of title to, real property. If a court renders a judgment for the partition
22 or transfer of real property located in ~~one (1) of these townships;~~ **a**
23 **county containing a consolidated city**, the clerk of the court shall
24 deliver the transcript to the ~~township~~ **county** assessor.

25 SECTION 87. IC 6-1.1-5-9.1 IS AMENDED TO READ AS
26 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9.1. (a) Except:

27 (1) as provided in subsection (b); and

28 (2) for civil townships described in section 9 of this chapter;

29 and notwithstanding the provisions of sections 1 through 8 of this
30 chapter, for all other civil townships having a population of thirty-five
31 thousand (35,000) or more, for a civil township that falls below a
32 population of thirty-five thousand (35,000) at a federal decennial
33 census that takes effect after December 31, 2001, and for all other civil
34 townships in which a city of the second class is located, the ~~township~~
35 **county** assessor shall make the real property lists and the plats
36 described in sections 1 through 8 of this chapter.

37 (b) In a civil township that attains a population of thirty-five
38 thousand (35,000) or more at a federal decennial census that takes
39 effect after December 31, 2001, the county auditor shall make the real
40 property lists and the plats described in sections 1 through 8 of this
41 chapter unless the ~~township~~ **county** assessor determines to assume the
42 duty from the county auditor.

43 (c) ~~With respect to townships in which the township assessor makes~~
44 ~~the real property lists and the plats described in sections 1 through 8 of~~
45 ~~this chapter, the county auditor shall, upon completing the tax~~
46 ~~duplicate, return the real property lists to the township assessor for the~~
47 ~~continuation of the lists by the assessor. If land located in one (1) of~~

these townships is platted; the plat shall be presented to the township assessor instead of the county auditor; before it is recorded. The township assessor shall then enter the lots or parcels described in the plat on the tax lists in lieu of the land included in the plat.

SECTION 88. IC 6-1.1-5-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10. If a township **county** assessor believes that it is necessary to obtain an accurate description of a specific lot or tract, ~~which is situated in the township he serves,~~ the assessor may demand in writing that the owner or occupant of the lot or tract deliver all the title papers in ~~his~~ **the owner's or occupant's** possession to the assessor for ~~his~~ **the assessor's** examination. If the person fails to deliver the title papers to the assessor at ~~his~~ **the assessor's** office within five (5) days after the demand is mailed, the assessor shall prepare the real property list according to the best information ~~he~~ **the assessor** can obtain. For that purpose, the assessor may examine, under oath, any person whom ~~he~~ **the assessor** believes has any knowledge relevant to the issue."

Delete pages 76 through 82.

Page 83, delete lines 1 through 8.

Page 84 delete lines 5 through 42, begin a new paragraph and insert:

"SECTION 90. IC 6-1.1-5-14, AS AMENDED BY P.L.88-2005, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. ~~Not later than May 15, each assessing official shall prepare and deliver to the county assessor a detailed list of the real property listed for taxation in the township.~~ On or before July 1 of each year, each county assessor shall, under oath, prepare and deliver to the county auditor a detailed list of the real property listed for taxation in the county. ~~In a county with an elected township assessor in every township the township assessor shall prepare the real property list.~~ The assessing officials and the county assessor shall prepare the list in the form prescribed by the department of local government finance. ~~The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.~~

SECTION 91. IC 6-1.1-5-15, AS AMENDED BY P.L.228-2005, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) Except as provided in subsection (b), before an owner of real property demolishes, structurally modifies, or improves it at a cost of more than five hundred dollars (\$500) for materials or labor, or both, the owner or the owner's agent shall file with the area plan commission or the county assessor in the county where the property is located an assessment registration notice on a form prescribed by the department of local government finance.

(b) If the owner of the real property, or the person performing the work for the owner, is required to obtain a permit from an agency or official of the state or a political subdivision for the demolition, structural modification, or improvement, the owner or the person

performing the work for the owner is not required to file an assessment registration notice.

(c) Each state or local government official or agency shall, before the tenth day of each month, deliver a copy of each permit described in subsection (b) to the assessor of the county in which the real property to be improved is situated. Each area plan commission shall, before the tenth day of each month, deliver a copy of each assessment registration notice described in subsection (a) to the assessor of the county where the property is located.

~~(d) Before the last day of each month, the county assessor shall distribute a copy of each assessment registration notice filed under subsection (a) or permit received under subsection (b) to the assessor of the township in which the real property to be demolished, modified, or improved is situated.~~

~~(e)~~ (d) A fee of five dollars (\$5) shall be charged by the area plan commission or the county assessor for the filing of the assessment registration notice. All fees collected under this subsection shall be deposited in the county property reassessment fund.

~~(f)~~ (e) A township or county assessor shall immediately notify the county treasurer if the assessor discovers property that has been improved or structurally modified at a cost of more than five hundred dollars (\$500) and the owner of the property has failed to obtain the required building permit or to file an assessment registration notice.

~~(g)~~ (f) Any person who fails to:

- (1) file the registration notice required by subsection (a); or
- (2) obtain a building permit described in subsection (b);

before demolishing, structurally modifying, or improving real property is subject to a civil penalty of one hundred dollars (\$100). The county treasurer shall include the penalty on the person's property tax statement and collect it in the same manner as delinquent personal property taxes under IC 6-1.1-23. However, if a person files a late registration notice, the person shall pay the fee, if any, and the penalty to the area plan commission or the county assessor at the time the person files the late registration notice.

SECTION 92. IC 6-1.1-5.5-3, AS AMENDED BY P.L.219-2007, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) For purposes of this section, "party" includes:

- (1) a seller of property that is exempt under the seller's ownership; or
- (2) a purchaser of property that is exempt under the purchaser's ownership;

from property taxes under IC 6-1.1-10.

(b) Before filing a conveyance document with the county auditor under IC 6-1.1-5-4, all the parties to the conveyance must do the following:

- (1) Complete and sign a sales disclosure form as prescribed by the

department of local government finance under section 5 of this chapter. All the parties may sign one (1) form, or if all the parties do not agree on the information to be included on the completed form, each party may sign and file a separate form.

(2) Before filing a sales disclosure form with the county auditor, submit the sales disclosure form to the county assessor. The county assessor must review the accuracy and completeness of each sales disclosure form submitted immediately upon receipt of the form and, if the form is accurate and complete, stamp the form as eligible for filing with the county auditor and return the form to the appropriate party for filing with the county auditor. If multiple forms are filed in a short period, the county assessor shall process the forms as quickly as possible. For purposes of this subdivision, a sales disclosure form is considered to be accurate and complete if:

(A) the county assessor does not have substantial evidence when the form is reviewed under this subdivision that information in the form is inaccurate; and

(B) the form:

(i) substantially conforms to the sales disclosure form prescribed by the department of local government finance under section 5 of this chapter; and

(ii) is submitted to the county assessor in a format usable to the county assessor.

(3) File the sales disclosure form with the county auditor.

(c) ~~Except as provided in subsection (d);~~ The auditor shall forward each sales disclosure form to the county assessor. The county assessor shall retain the forms for five (5) years. The county assessor shall forward the sales disclosure form data to the department of local government finance and the legislative services agency in an electronic format specified jointly by the department of local government finance and the legislative services agency. ~~The county assessor shall forward a copy of the sales disclosure forms to the township assessors in the county.~~ The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

~~(d) In a county containing a consolidated city, the auditor shall forward the sales disclosure form to the appropriate township assessor. The township assessor shall forward the sales disclosure form to the department of local government finance and the legislative services agency in an electronic format specified jointly by the department of local government finance and the legislative services agency. The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6; sales ratio studies;~~

1 equalization; adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6;
2 and any other authorized purpose.

3 ~~(c)~~ (d) If a sales disclosure form includes the telephone number or
4 Social Security number of a party, the telephone number or Social
5 Security number is confidential.

6 ~~(f)~~ (e) County assessing officials and other local officials may not
7 establish procedures or requirements concerning sales disclosure forms
8 that substantially differ from the procedures and requirements of this
9 chapter.

10 SECTION 93. IC 6-1.1-5.5-12 IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. (a) A party to a
12 conveyance who:

13 (1) is required to file a sales disclosure form under this chapter;
14 and

15 (2) fails to file a sales disclosure form at the time and in the
16 manner required by this chapter;

17 is subject to a penalty in the amount determined under subsection (b).

18 (b) The amount of the penalty under subsection (a) is the greater of:

19 (1) one hundred dollars (\$100); or

20 (2) twenty-five thousandths percent (0.025%) of the sale price of
21 the real property transferred under the conveyance document.

22 (c) ~~The township assessor in a county containing a consolidated city,~~
23 ~~or the county assessor in any other county,~~ shall:

24 (1) determine the penalty imposed under this section;

25 (2) assess the penalty to the party to a conveyance; and

26 (3) notify the party to the conveyance that the penalty is payable
27 not later than thirty (30) days after notice of the assessment.

28 (d) The county auditor shall:

29 (1) collect the penalty imposed under this section;

30 (2) deposit penalty collections as required under section 4 of this
31 chapter; and

32 (3) notify the county prosecuting attorney of delinquent payments.

33 (e) The county prosecuting attorney shall initiate an action to
34 recover a delinquent penalty under this section. In a successful action
35 against a person for a delinquent penalty, the court shall award the
36 county prosecuting attorney reasonable attorney's fees.

37 SECTION 94. IC 6-1.1-7-3 IS AMENDED TO READ AS
38 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. A person who
39 permits a mobile home to be placed on any land which ~~he~~ **the person**
40 owns, possesses, or controls shall report that fact to the **county** assessor
41 of the ~~township~~ **county** in which the land is located within ten (10)
42 days after the mobile home is placed on the land. The ten (10) day
43 period commences the day after the day that the mobile home is placed
44 upon the land.

45 SECTION 95. IC 6-1.1-7-5 IS AMENDED TO READ AS
46 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. A mobile home
47 which is subject to taxation under this chapter shall be assessed by the

1 **county** assessor of the ~~township~~ **county** within which the place of
 2 assessment is located. Each ~~township~~ **county** assessor ~~of a county~~ shall
 3 certify the assessments of mobile homes to the county auditor in the
 4 same manner provided for the certification of personal property
 5 assessments. The township **or county** assessor shall make this
 6 certification on the forms prescribed by the department of local
 7 government finance.

8 SECTION 96. IC 6-1.1-8-23 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 23. Each year a public
 10 utility company shall file a statement with the ~~assessor of each~~
 11 ~~township and~~ county assessor of each county in which the company's
 12 property is located. The company shall file the statement on the form
 13 prescribed by the department of local government finance. The
 14 statement shall contain a description of the company's tangible personal
 15 property located in the ~~township~~ **county**.

16 SECTION 97. IC 6-1.1-8-24, AS AMENDED BY P.L.88-2005,
 17 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2008]: Sec. 24. ~~(a)~~ Each year ~~a township~~ **the county** assessor
 19 shall:

20 (1) assess the fixed property ~~which that~~ as of the assessment date
 21 of that year is:

22 ~~(1) (A)~~ (A) owned or used by a public utility company; and

23 ~~(2) (B)~~ (B) located in ~~the each~~ township ~~in the township~~ assessor
 24 ~~serves~~ **county**; and

25 ~~(b) The township assessor shall determine the assessed value of~~
 26 ~~fixed property. The township assessor shall certify the assessed values~~
 27 ~~to the county assessor on or before April 1 of the year of assessment.~~
 28 ~~However, in a county with an elected township assessor in every~~
 29 ~~township the township assessor shall certify the list to the department~~
 30 ~~of local government finance. The county assessor shall review the~~
 31 ~~assessed values and shall~~

32 (2) certify the assessed values to the department of local
 33 government finance on or before April 10 of ~~the that~~ year. ~~of~~
 34 ~~assessment.~~

35 SECTION 98. IC 6-1.1-8-33 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 33. A public utility
 37 company may appeal a ~~township~~ **county** assessor's assessment of fixed
 38 property in the same manner that it may appeal a ~~township~~ **county**
 39 assessor's assessment of tangible property under ~~IC 1971, IC 6-1.1-15.~~

40 SECTION 99. IC 6-1.1-8-39 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 39. The annual
 42 assessments of a public utility company's property are presumed to
 43 include all the company's property which is subject to taxation under
 44 this chapter. However, this presumption does not preclude the
 45 subsequent assessment of a specific item of tangible property which is
 46 clearly shown to have been omitted from the assessments for that year.
 47 The ~~appropriate township~~ **county** assessor shall make assessments of

omitted fixed property. The department of local government finance shall make assessments of omitted distributable property. However, the department of local government finance may not assess omitted distributable property after the expiration of ten (10) years from the last day of the year in which the assessment should have been made.

SECTION 100. IC 6-1.1-8.5-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) The ~~township~~ **county** assessor of each ~~township~~ in a qualifying county shall notify the department of local government finance of a newly constructed industrial facility that is located in the ~~township served by the township assessor~~ **county**.

(b) Each building commissioner in a qualifying county shall notify the department of local government finance of a newly constructed industrial facility that is located in the jurisdiction served by the building commissioner.

(c) The department of local government finance shall schedule an assessment under this chapter of a newly constructed industrial facility within six (6) months after receiving notice of the construction ~~from the appropriate township assessor or building commissioner~~ **under this section**.

SECTION 101. IC 6-1.1-9-1, AS AMENDED BY P.L.219-2007, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. If a ~~township assessor~~ county assessor or county property tax assessment board of appeals believes that any taxable tangible property has been omitted from or undervalued on the assessment rolls or the tax duplicate for any year or years, the official or board shall give written notice under IC 6-1.1-3-20 or IC 6-1.1-4-22 of the assessment or increase in assessment. The notice shall contain a general description of the property and a statement describing the taxpayer's right to a review with the county property tax assessment board of appeals under IC 6-1.1-15-1.

SECTION 102. IC 6-1.1-9-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. ~~The county assessor shall obtain from the county auditor or the township assessors all returns for tangible property made by the township assessors of the county and all assessment lists, schedules, statements, maps, and other books and papers filed with the county auditor by the township assessors.~~ For purposes of discovering undervalued or omitted property, the county assessor shall carefully examine the county tax duplicates and all other pertinent records and papers of the county auditor, treasurer, recorder, clerk, sheriff, and surveyor. The county assessor shall, in the manner prescribed in this article, assess all omitted or undervalued tangible property which is subject to assessment.

SECTION 103. IC 6-1.1-10-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10. (a) The owner of an industrial waste control facility who wishes to obtain the exemption

provided in section 9 of this chapter shall file an exemption claim **along** with the ~~assessor of the township in which the property is located~~ **when he files his owner's** annual personal property return. The claim shall describe and state the assessed value of the property for which an exemption is claimed.

(b) The owner shall, by registered or certified mail, forward a copy of the exemption claim to the department of environmental management. The department shall acknowledge its receipt of the claim.

(c) The department of environmental management may investigate any claim. The department may also determine if the property for which the exemption is claimed is being utilized as an industrial waste control facility. Within one hundred twenty (120) days after a claim is mailed to the department, the department may certify its written determination to the ~~township~~ **county** assessor with whom the claim was filed.

(d) The determination of the department remains in effect:

(1) as long as the owner owns the property and uses the property as an industrial waste control facility; or

(2) for five (5) years;

whichever is less. In addition, during the five (5) years after the department's determination the owner of the property must notify the ~~township~~ **county** assessor and the department in writing if any of the property on which the department's determination was based is disposed of or removed from service as an industrial waste control facility.

(e) The department may revoke a determination if the department finds that the property is not predominantly used as an industrial waste control facility.

(f) The ~~township~~ **county** assessor, in accord with the determination of the department, shall allow or deny in whole or in part each exemption claim. However, if the owner provides the assessor with proof that a copy of the claim has been mailed to the department, and if the department has not certified a determination to the assessor within one hundred twenty (120) days after the claim has been mailed to the department, the assessor shall allow the total exemption claimed by the owner.

(g) The assessor shall reduce the assessed value of the owner's personal property for the year for which an exemption is claimed by the amount of exemption allowed.

SECTION 104. IC 6-1.1-10-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. (a) The owner of personal property which is part of a stationary or unlicensed mobile air pollution control system who wishes to obtain the exemption provided in section 12 of this chapter shall claim the exemption on ~~his the~~ **owner's** annual personal property return. ~~which he files with the assessor of the township in which the property is located.~~ On the return,

the owner shall describe and state the assessed value of the property for which the exemption is claimed.

(b) The ~~township~~ **county** assessor shall:

(1) review the exemption claim; and ~~he shall~~

(2) allow or deny it in whole or in part.

In making ~~his~~ **the** decision, the ~~township~~ **county** assessor shall consider the requirements stated in section 12 of this chapter.

(c) The ~~township~~ **county** assessor shall reduce the assessed value of the owner's personal property for the year for which the exemption is claimed by the amount of exemption allowed.

SECTION 105. IC 6-1.1-10-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. The action taken by a ~~township~~ **county** assessor on an exemption claim filed under section 10 or ~~section~~ 13 of this chapter shall be treated as an assessment of personal property. Thus, the assessor's action is subject to all the provisions of this article pertaining to notice, review, or appeal of personal property assessments."

Delete pages 85 through 90.

Page 91, delete lines 1 through 14.

Page 92, delete lines 18 through 42, begin a new paragraph and insert:

"SECTION 107. IC 6-1.1-11-3, AS AMENDED BY P.L.219-2007, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) Subject to subsections (e), (f), and (g), an owner of tangible property who wishes to obtain an exemption from property taxation shall file a certified application in duplicate with the county assessor of the county in which the property that is the subject of the exemption is located. The application must be filed annually on or before May 15 on forms prescribed by the department of local government finance. Except as provided in sections 1, 3.5, and 4 of this chapter, the application applies only for the taxes imposed for the year for which the application is filed.

(b) The authority for signing an exemption application may not be delegated by the owner of the property to any other person except by an executed power of attorney.

(c) An exemption application which is required under this chapter shall contain the following information:

(1) A description of the property claimed to be exempt in sufficient detail to afford identification.

(2) A statement showing the ownership, possession, and use of the property.

(3) The grounds for claiming the exemption.

(4) The full name and address of the applicant.

(5) For the year that ends on the assessment date of the property, identification of:

(A) each part of the property used or occupied; and

(B) each part of the property not used or occupied;

for one (1) or more exempt purposes under IC 6-1.1-10 during the time the property is used or occupied.

(6) Any additional information which the department of local government finance may require.

(d) A person who signs an exemption application shall attest in writing and under penalties of perjury that, to the best of the person's knowledge and belief, a predominant part of the property claimed to be exempt is not being used or occupied in connection with a trade or business that is not substantially related to the exercise or performance of the organization's exempt purpose.

(e) An owner must file with an application for exemption of real property under subsection (a) or section 5 of this chapter a copy of the township county assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation of the assessed value of the real property for the assessment date for which the exemption is claimed. ~~Upon receipt of the exemption application, the county assessor shall examine that record and determine if the real property for which the exemption is claimed is properly assessed. If the county assessor determines that the real property is not properly assessed, the county assessor shall direct the township assessor of the township in which the real property is located to:~~

~~(1) properly assess the real property; and~~

~~(2) notify the county assessor and county auditor of the proper assessment.~~

(f) If the county assessor determines that the applicant has not filed with an application for exemption a copy of the record referred to in subsection (e), the county assessor shall notify the applicant in writing of that requirement. The applicant then has thirty (30) days after the date of the notice to comply with that requirement. The county property tax assessment board of appeals shall deny an application described in this subsection if the applicant does not comply with that requirement within the time permitted under this subsection.

(g) This subsection applies whenever a law requires an exemption to be claimed on or in an application accompanying a personal property tax return. The claim or application may be filed on or with a personal property tax return not more than thirty (30) days after the filing date for the personal property tax return, regardless of whether an extension of the filing date has been granted under IC 6-1.1-3-7."

Page 93, delete lines 1 through 41.

Page 94, delete lines 30 through 42, begin a new paragraph and insert:

"SECTION 109. IC 6-1.1-12-20, AS AMENDED BY P.L.154-2006, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 20. (a) A property owner who desires to obtain the deduction provided by section 18 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the

rehabilitated property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b), the application must be filed before June 11 of the year in which the addition to assessed value is made.

(b) If notice of the addition to assessed value for any year is not given to the property owner before May 11 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the ~~township~~ **county** assessor.

(c) The application required by this section shall contain the following information:

(1) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(2) Statements of the ownership of the property.

(3) The assessed value of the improvements on the property before rehabilitation.

(4) The number of dwelling units on the property.

(5) The number of dwelling units rehabilitated.

(6) The increase in assessed value resulting from the rehabilitation. ~~and~~

(7) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the increase in assessed value occurs and for the immediately following four (4) years without any additional application being filed.

(e) On verification of an application by the **county** assessor, ~~of the township in which the property is located~~, the county auditor shall make the deduction.

SECTION 110. IC 6-1.1-12-24, AS AMENDED BY P.L.154-2006, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 24. (a) A property owner who desires to obtain the deduction provided by section 22 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b), the application must be filed before June 11 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation for any year is not given to the property owner before May 11 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the ~~township~~ **county** assessor.

(c) The application required by this section shall contain the following information:

- (1) The name of the property owner.
- (2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.
- (3) The assessed value of the improvements on the property before rehabilitation.
- (4) The increase in the assessed value of improvements resulting from the rehabilitation. ~~and~~
- (5) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the addition to assessed value is made and in the immediate following four (4) years without any additional application being filed.

(e) On verification of the correctness of an application by the **county** assessor, ~~of the township in which the property is located;~~ the county auditor shall make the deduction.

SECTION 111. IC 6-1.1-12-27.1, AS AMENDED BY P.L.183-2007, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 27.1. Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 26 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must file the statement during the twelve (12) months before June 11 of each year for which the person desires to obtain the deduction. With respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the **county** assessor of the ~~township~~ **county** in which the real property or mobile home is subject to assessment, the county auditor shall allow the deduction.

SECTION 112. IC 6-1.1-12-28.5, AS AMENDED BY P.L.137-2007, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 28.5. (a) For purposes of this section:

- (1) "Hazardous waste" has the meaning set forth in IC 13-11-2-99(a) and includes a waste determined to be a hazardous waste under IC 13-22-2-3(b).
- (2) "Resource recovery system" means tangible property directly used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.
- (3) "Solid waste" has the meaning set forth in IC 13-11-2-205(a) but does not include dead animals or any animal solid or semisolid wastes.

(b) Except as provided in this section, the owner of a resource

recovery system is entitled to an annual deduction in an amount equal to ninety-five percent (95%) of the assessed value of the system if:

- (1) the system was certified by the department of environmental management for the 1993 assessment year or a prior assessment year; and
- (2) the owner filed a timely application for the deduction for the 1993 assessment year.

For purposes of this section, a system includes tangible property that replaced tangible property in the system after the certification by the department of environmental management.

(c) The owner of a resource recovery system that is directly used to dispose of hazardous waste is not entitled to the deduction provided by this section for a particular assessment year if during that assessment year the owner:

- (1) is convicted of any violation under IC 13-7-13-3 (repealed), IC 13-7-13-4 (repealed), or a criminal statute under IC 13; or
- (2) is subject to an order or a consent decree with respect to property located in Indiana based upon a violation of a federal or state rule, regulation, or statute governing the treatment, storage, or disposal of hazardous wastes that had a major or moderate potential for harm.

(d) The certification of a resource recovery system by the department of environmental management for the 1993 assessment year or a prior assessment year is valid through the 1997 assessment year so long as the property is used as a resource recovery system. If the property is no longer used for the purpose for which the property was used when the property was certified, the owner of the property shall notify the county auditor. However, the deduction from the assessed value of the system is:

- (1) ninety-five percent (95%) for the 1994 assessment year;
- (2) ninety percent (90%) for the 1995 assessment year;
- (3) seventy-five percent (75%) for the 1996 assessment year; and
- (4) sixty percent (60%) for the 1997 assessment year.

Notwithstanding this section as it existed before 1995, for the 1994 assessment year, the portion of any tangible property comprising a resource recovery system that was assessed and first deducted for the 1994 assessment year may not be deducted for property taxes first due and payable in 1995 or later.

(e) In order to qualify for a deduction under this section, the person who desires to claim the deduction must file an application with the county auditor after February 28 and before May 16 of the current assessment year. An application must be filed in each year for which the person desires to obtain the deduction. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. If the application is not filed before the applicable deadline under this subsection, the deduction is waived. The application must be filed on a form prescribed by the department of

1 local government finance. The application for a resource recovery
2 system deduction must include:

- 3 (1) a certification by the department of environmental
4 management for the 1993 assessment year or a prior assessment
5 year as described in subsection (d); or
- 6 (2) the certification by the department of environmental
7 management for the 1993 assessment year as described in
8 subsection (g).

9 Beginning with the 1995 assessment year a person must also file an
10 itemized list of all property on which a deduction is claimed. The list
11 must include the date of purchase of the property and the cost to
12 acquire the property.

13 (f) Before July 1, 1995, the department of environmental
14 management shall transfer all the applications, records, or other
15 material the department has with respect to resource recovery system
16 deductions under this section for the 1993 and 1994 assessment years.
17 The ~~township~~ **county** assessor shall verify each deduction application
18 filed under this section and the county auditor shall determine the
19 deduction. The county auditor shall send to the department of local
20 government finance a copy of each deduction application. The county
21 auditor shall notify the county property tax assessment board of appeals
22 of all deductions allowed under this section. A denial of a deduction
23 claimed under this subsection may be appealed as provided in
24 IC 6-1.1-15. The appeal is limited to a review of a determination made
25 by the ~~township~~ **county** assessor or the county auditor.

26 (g) Notwithstanding subsection (d), the certification for the 1993
27 assessment year of a resource recovery system in regard to which a
28 political subdivision is liable for the payment of the property taxes
29 remains valid at the ninety-five percent (95%) deduction level allowed
30 before 1994 as long as the political subdivision remains liable for the
31 payment of the property taxes on the system.

32 SECTION 113. IC 6-1.1-12-30, AS AMENDED BY P.L.183-2007,
33 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
34 JULY 1, 2008]: Sec. 30. Except as provided in section 36 of this
35 chapter, a person who desires to claim the deduction provided by
36 section 29 of this chapter must file a certified statement in duplicate,
37 on forms prescribed by the department of local government finance,
38 with the auditor of the county in which the real property or mobile
39 home is subject to assessment. With respect to real property, the person
40 must file the statement during the twelve (12) months before June 11
41 of each year for which the person desires to obtain the deduction. With
42 respect to a mobile home which is not assessed as real property, the
43 person must file the statement during the twelve (12) months before
44 March 31 of each year for which the person desires to obtain the
45 deduction. On verification of the statement by the **county** assessor of
46 the ~~township~~ **county** in which the real property or mobile home is
47 subject to assessment, the county auditor shall allow the deduction.

SECTION 114. IC 6-1.1-12-35.5, AS AMENDED BY P.L.183-2007, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 35.5. (a) Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 31, 33, 34, or 34.5 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, and proof of certification under subsection (b) or (f) with the auditor of the county in which the property for which the deduction is claimed is subject to assessment. Except as provided in subsection (e), with respect to property that is not assessed under IC 6-1.1-7, the person must file the statement during the twelve (12) months before June 11 of the assessment year. The person must file the statement in each year for which the person desires to obtain the deduction. With respect to a property which is assessed under IC 6-1.1-7, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the **county** assessor of the ~~township~~ **county** in which the property for which the deduction is claimed is subject to assessment, the county auditor shall allow the deduction.

(b) This subsection does not apply to an application for a deduction under section 34.5 of this chapter. The department of environmental management, upon application by a property owner, shall determine whether a system or device qualifies for a deduction provided by section 31, 33, or 34 of this chapter. If the department determines that a system or device qualifies for a deduction, it shall certify the system or device and provide proof of the certification to the property owner. The department shall prescribe the form and manner of the certification process required by this subsection.

(c) This subsection does not apply to an application for a deduction under section 34.5 of this chapter. If the department of environmental management receives an application for certification before May 11 of the assessment year, the department shall determine whether the system or device qualifies for a deduction before June 11 of the assessment year. If the department fails to make a determination under this subsection before June 11 of the assessment year, the system or device is considered certified.

(d) A denial of a deduction claimed under section 31, 33, 34, or 34.5 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the ~~township~~ **county** assessor **or** the county property tax assessment board of appeals, or department of local government finance.

(e) A person who timely files a personal property return under IC 6-1.1-3-7(a) for an assessment year and who desires to claim the deduction provided in section 31 of this chapter for property that is not

assessed under IC 6-1.1-7 must file the statement described in subsection (a) during the twelve (12) months before June 11 of that year. A person who obtains a filing extension under IC 6-1.1-3-7(b) for an assessment year must file the application between March 1 and the extended due date for that year.

(f) This subsection applies only to an application for a deduction under section 34.5 of this chapter. The center for coal technology research established by IC 21-47-4-1, upon receiving an application from the owner of a building, shall determine whether the building qualifies for a deduction under section 34.5 of this chapter. If the center determines that a building qualifies for a deduction, the center shall certify the building and provide proof of the certification to the owner of the building. The center shall prescribe the form and procedure for certification of buildings under this subsection. If the center receives an application for certification of a building under section 34.5 of this chapter before May 11 of an assessment year:

(1) the center shall determine whether the building qualifies for a deduction before June 11 of the assessment year; and

(2) if the center fails to make a determination before June 11 of the assessment year, the building is considered certified."

Delete pages 95 through 100.

Page 101, delete lines 1 through 2.

Page 103, delete lines 4 through 42, begin a new paragraph and insert:

"SECTION 117. IC 6-1.1-12-38, AS AMENDED BY P.L.154-2006, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 38. (a) A person is entitled to a deduction from the assessed value of the person's property in an amount equal to the difference between:

(1) the assessed value of the person's property, including the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11; minus

(2) the assessed value of the person's property, excluding the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11.

(b) To obtain the deduction under this section, a person must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is subject to assessment. In addition to the certified statement, the person must file a certification by the state chemist listing the improvements that were made to comply with the fertilizer storage rules adopted under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11. The statement and

certification must be filed before June 11 of the year preceding the year the deduction will first be applied. Upon the verification of the statement and certification by the **county** assessor of the ~~township~~ **county** in which the property is subject to assessment, the county auditor shall allow the deduction.

SECTION 118. IC 6-1.1-12-42 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 42. (a) As used in this section, "assessed value of inventory" means the assessed value determined after the application of any deductions or adjustments that apply by statute or rule to the assessment of inventory, other than the deduction established in subsection (c).

(b) As used in this section, "inventory" has the meaning set forth in IC 6-1.1-3-11 **(repealed)**.

(c) A taxpayer is entitled to a deduction from assessed value equal to one hundred percent (100%) of the taxpayer's assessed value of inventory beginning with assessments made in 2006 for property taxes first due and payable in 2007.

(d) A taxpayer is not required to file an application to qualify for the deduction established by this section.

(e) The department of local government finance shall incorporate the deduction established by this section in the personal property return form to be used each year for filing under IC 6-1.1-3-7 or IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the form. If a taxpayer fails to enter the deduction on the form, the ~~township~~ **county** assessor shall:

- (1) determine the amount of the deduction; and
- (2) within the period established in IC 6-1.1-16-1, issue a notice of assessment to the taxpayer that reflects the application of the deduction to the inventory assessment.

(f) The deduction established by this section must be applied to any inventory assessment made by:

- (1) an assessing official;
- (2) a county property tax assessment board of appeals; or
- (3) the department of local government finance."

Delete pages 104 through 105.

Page 106, delete lines 1 through 5.

Page 119, delete lines 39 through 42, begin a new paragraph and insert:

"SECTION 124. IC 6-1.1-12.1-5, AS AMENDED BY P.L.193-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) A property owner who desires to obtain the deduction provided by section 3 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the ~~township~~ **county** assessor.

(c) The deduction application required by this section must contain the following information:

(1) The name of the property owner.

(2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(3) The assessed value of the improvements before rehabilitation.

(4) The increase in the assessed value of improvements resulting from the rehabilitation.

(5) The assessed value of the new structure in the case of redevelopment.

(6) The amount of the deduction claimed for the first year of the deduction.

(7) If the deduction application is for a deduction in a residentially distressed area, the assessed value of the improvement or new structure for which the deduction is claimed.

(d) A deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of a new structure is made and in the following years the deduction is allowed without any additional deduction application being filed. However, property owners who had an area designated an urban development area pursuant to a deduction application filed prior to January 1, 1979, are only entitled to a deduction for a five (5) year period. In addition, property owners who are entitled to a deduction under this chapter pursuant to a deduction application filed after December 31, 1978, and before January 1, 1986, are entitled to a deduction for a ten (10) year period.

(e) A property owner who desires to obtain the deduction provided by section 3 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which shall be applicable for the year filed and the subsequent years without any additional deduction application being filed for the amounts of the deduction which would be applicable to such years pursuant to section 4 of this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall act as follows:

(1) If a determination about the number of years the deduction is allowed has been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination about the number of years the deduction is

1 allowed has not been made in the resolution adopted under
 2 section 2.5 of this chapter, the county auditor shall send a copy of
 3 the deduction application to the designating body. Upon receipt
 4 of the resolution stating the number of years the deduction will be
 5 allowed, the county auditor shall make the appropriate deduction.

6 (3) If the deduction application is for rehabilitation or
 7 redevelopment in a residentially distressed area, the county
 8 auditor shall make the appropriate deduction.

9 (g) The amount and period of the deduction provided for property
 10 by section 3 of this chapter are not affected by a change in the
 11 ownership of the property if the new owner of the property:

12 (1) continues to use the property in compliance with any
 13 standards established under section 2(g) of this chapter; and

14 (2) files an application in the manner provided by subsection (e).

15 (h) The ~~township~~ **county** assessor shall include a notice of the
 16 deadlines for filing a deduction application under subsections (a) and
 17 (b) with each notice to a property owner of an addition to assessed
 18 value or of a new assessment.

19 (i) Before the county auditor acts under subsection (f), the county
 20 auditor may request that the ~~township~~ **county** assessor of the ~~township~~
 21 **county** in which the property is located review the deduction
 22 application.

23 (j) A property owner may appeal a determination of the county
 24 auditor under subsection (f) to deny or alter the amount of the
 25 deduction by ~~requesting filing a notice~~ in writing ~~a preliminary~~
 26 ~~conference~~ with the county auditor not more than forty-five (45) days
 27 after the county auditor gives the person notice of the determination.
 28 An appeal initiated under this subsection is processed and determined
 29 in the same manner that an appeal is processed and determined under
 30 IC 6-1.1-15.

31 SECTION 125. IC 6-1.1-12.1-5.3, AS ADDED BY P.L.154-2006,
 32 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2008]: Sec. 5.3. (a) A property owner that desires to obtain the
 34 deduction provided by section 4.8 of this chapter must file a deduction
 35 application, on forms prescribed by the department of local government
 36 finance, with the auditor of the county in which the eligible vacant
 37 building is located. Except as otherwise provided in this section, the
 38 deduction application must be filed before May 10 of the year in which
 39 the property owner or a tenant of the property owner initially occupies
 40 the eligible vacant building.

41 (b) If notice of the assessed valuation or new assessment for a year
 42 is not given to the property owner before April 10 of that year, the
 43 deduction application required by this section may be filed not later
 44 than thirty (30) days after the date the notice is mailed to the property
 45 owner at the address shown on the records of the ~~township~~ **county**
 46 assessor.

47 (c) The deduction application required by this section must contain

1 the following information:

2 (1) The name of the property owner and, if applicable, the
3 property owner's tenant.

4 (2) A description of the property for which a deduction is claimed.

5 (3) The amount of the deduction claimed for the first year of the
6 deduction.

7 (4) Any other information required by the department of local
8 government finance or the designating body.

9 (d) A deduction application filed under this section applies to the
10 year in which the property owner or a tenant of the property owner
11 occupies the eligible vacant building and in the following year if the
12 deduction is allowed for a two (2) year period, without an additional
13 deduction application being filed.

14 (e) A property owner that desires to obtain the deduction provided
15 by section 4.8 of this chapter but that did not file a deduction
16 application within the dates prescribed in subsection (a) or (b) may file
17 a deduction application between March 1 and May 10 of a subsequent
18 year. A deduction application filed under this subsection applies to the
19 year in which the deduction application is filed and the following year
20 if the deduction is allowed for a two (2) year period, without an
21 additional deduction application being filed. The amount of the
22 deduction under this subsection is the amount that would have been
23 applicable to the year under section 4.8 of this chapter if the deduction
24 application had been filed in accordance with subsection (a) or (b).

25 (f) Subject to subsection (i), the county auditor shall do the
26 following:

27 (1) If a determination concerning the number of years the
28 deduction is allowed has been made in the resolution adopted
29 under section 2.5 of this chapter, the county auditor shall make
30 the appropriate deduction.

31 (2) If a determination concerning the number of years the
32 deduction is allowed has not been made in the resolution adopted
33 under section 2.5 of this chapter, the county auditor shall send a
34 copy of the deduction application to the designating body. Upon
35 receipt of the resolution stating the number of years the deduction
36 will be allowed, the county auditor shall make the appropriate
37 deduction.

38 (g) The amount and period of the deduction provided by section 4.8
39 of this chapter are not affected by a change in the ownership of the
40 eligible vacant building or a change in the property owner's tenant, if
41 the new property owner or the new tenant:

42 (1) continues to occupy the eligible vacant building in compliance
43 with any standards established under section 2(g) of this chapter;
44 and

45 (2) files an application in the manner provided by subsection (e).

46 (h) Before the county auditor acts under subsection (f), the county
47 auditor may request that the township county assessor of the township

1 **county** in which the eligible vacant building is located review the
2 deduction application.

3 (i) A property owner may appeal a determination of the county
4 auditor under subsection (f) by ~~requesting~~ **filing a notice** in writing ~~a~~
5 ~~preliminary conference~~ with the county auditor not more than forty-five
6 (45) days after the county auditor gives the property owner notice of the
7 determination. An appeal under this subsection shall be processed and
8 determined in the same manner that an appeal is processed and
9 determined under IC 6-1.1-15.

10 (j) In addition to the requirements of subsection (c), a property
11 owner that files a deduction application under this section must provide
12 the county auditor and the designating body with information showing
13 the extent to which there has been compliance with the statement of
14 benefits approved under section 4.8 of this chapter. This information
15 must be included in the deduction application and must also be updated
16 each year in which the deduction is applicable:

17 (1) at the same time that the property owner or the property
18 owner's tenant files a personal property tax return for property
19 located at the eligible vacant building for which the deduction
20 was granted; or

21 (2) if subdivision (1) does not apply, before May 15 of each year.

22 (k) The following information is a public record if filed under this
23 section:

24 (1) The name and address of the property owner.

25 (2) The location and description of the eligible vacant building for
26 which the deduction was granted.

27 (3) Any information concerning the number of employees at the
28 eligible vacant building for which the deduction was granted,
29 including estimated totals that were provided as part of the
30 statement of benefits.

31 (4) Any information concerning the total of the salaries paid to the
32 employees described in subdivision (3), including estimated totals
33 that are provided as part of the statement of benefits.

34 (5) Any information concerning the assessed value of the eligible
35 vacant building, including estimates that are provided as part of
36 the statement of benefits.

37 (l) Information concerning the specific salaries paid to individual
38 employees by the property owner or tenant is confidential.

39 SECTION 126. IC 6-1.1-12.1-5.4, AS AMENDED BY
40 P.L.193-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS
41 [EFFECTIVE JULY 1, 2008]: Sec. 5.4. (a) A person that desires to
42 obtain the deduction provided by section 4.5 of this chapter must file
43 a certified deduction schedule with the person's personal property
44 return on a form prescribed by the department of local government
45 finance with the ~~township~~ **county** assessor of the ~~township~~ **county** in
46 which the new manufacturing equipment, new research and
47 development equipment, new logistical distribution equipment, or new

information technology equipment is located. Except as provided in subsection (e), the deduction is applied in the amount claimed in a certified schedule that a person files with:

- (1) a timely personal property return under IC 6-1.1-3-7(a) or IC 6-1.1-3-7(b); or
- (2) a timely amended personal property return under IC 6-1.1-3-7.5.

The ~~township~~ **county** assessor shall forward to the county auditor ~~and the county assessor~~ a copy of each certified deduction schedule filed under this subsection.

(b) The deduction schedule required by this section must contain the following information:

- (1) The name of the owner of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.
- (2) A description of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.
- (3) The amount of the deduction claimed for the first year of the deduction.

(c) This subsection applies to a deduction schedule with respect to new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment for which a statement of benefits was initially approved after April 30, 1991. If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction schedule to the designating body, and the designating body shall adopt a resolution under section ~~4.5(g)(2)~~ **4.5(f)(2)** of this chapter.

(d) A deduction schedule must be filed under this section in the year in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is installed and in each of the immediately succeeding years the deduction is allowed.

(e) The ~~township assessor, or the~~ county assessor may:

- (1) review the deduction schedule; and
- (2) before the March 1 that next succeeds the assessment date for which the deduction is claimed, deny or alter the amount of the deduction.

If the ~~township assessor or the~~ county assessor does not deny the deduction, the county auditor shall apply the deduction in the amount claimed in the deduction schedule or in the amount as altered by the ~~township assessor or the~~ county assessor. A ~~township assessor or a~~ county assessor who denies a deduction under this subsection or alters the amount of the deduction shall notify the person that claimed the

deduction and the county auditor of the assessor's action. The county auditor shall notify the designating body and the county property tax assessment board of appeals of all deductions applied under this section.

(f) If the ownership of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment changes, the deduction provided under section 4.5 of this chapter continues to apply to that equipment if the new owner:

(1) continues to use the equipment in compliance with any standards established under section 2(g) of this chapter; and

(2) files the deduction schedules required by this section.

(g) The amount of the deduction is the percentage under section 4.5 of this chapter that would have applied if the ownership of the property had not changed multiplied by the assessed value of the equipment for the year the deduction is claimed by the new owner.

(h) A person may appeal a determination of the ~~township assessor or the county assessor~~ under subsection (e) to deny or alter the amount of the deduction by ~~requesting filing a notice~~ in writing a ~~preliminary conference~~ with the ~~township assessor or the county assessor~~ not more than forty-five (45) days after the ~~township assessor or the county assessor~~ gives the person notice of the determination. Except as provided in subsection (i), an appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

(i) The county assessor is recused from any action the county property tax assessment board of appeals takes with respect to an appeal under subsection (h) of a determination by the county assessor.

SECTION 127. IC 6-1.1-12.1-5.8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5.8. In lieu of providing the statement of benefits required by section 3 or 4.5 of this chapter and the additional information required by section 5.1 or 5.6 of this chapter, the designating body may, by resolution, waive the statement of benefits if the designating body finds that the purposes of this chapter are served by allowing the deduction and the property owner has, during the thirty-six (36) months preceding the first assessment date to which the waiver would apply, installed new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment or developed or rehabilitated property at a cost of at least ten million dollars (\$10,000,000) as determined by the **county** assessor of the **township county** in which the property is located."

Delete pages 120 through 125.

Page 126, delete lines 1 through 20.

Page 128, delete lines 22 through 42, begin a new paragraph and insert:

"SECTION 129. IC 6-1.1-12.4-1, AS ADDED BY P.L.193-2005,

SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. For purposes of this chapter, "official" means:

- (1) a county auditor; **or**
- (2) a county assessor. ~~or~~
- ~~(3) a township assessor~~

SECTION 130. IC 6-1.1-12.4-2, AS AMENDED BY P.L.219-2007, SECTION 34, AND AS AMENDED BY P.L.234-2007, SECTION 38, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) For purposes of this section, an increase in the assessed value of real property is determined in the same manner that an increase in the assessed value of real property is determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to a development, redevelopment, or rehabilitation that is first assessed after March 1, 2005, and before March 2, ~~2009~~ 2007. Except as provided in subsection (h) and sections 4, 5, and 8 of this chapter, an owner of real property that:

- (1) develops, redevelops, or rehabilitates the real property; and
- (2) creates or retains employment from the development, redevelopment, or rehabilitation;

is entitled to a deduction from the assessed value of the real property.

(c) *Subject to section 14 of this chapter*, the deduction under this section is first available in the year in which the increase in assessed value resulting from the development, redevelopment, or rehabilitation occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to real property located in a county for a particular year equals the lesser of:

- (1) two million dollars (\$2,000,000); or
- (2) the product of:
 - (A) the increase in assessed value resulting from the development, rehabilitation, or redevelopment; multiplied by
 - (B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) A property owner that qualifies for the deduction under this section must file a notice to claim the deduction in the manner prescribed by the department of local government finance under rules adopted by the department of local government finance under IC 4-22-2 to implement this chapter. The ~~township~~ **county** assessor shall:

- (1) inform the county auditor of the real property eligible for the deduction as contained in the notice filed by the taxpayer under this subsection; and
- (2) inform the county auditor of the deduction amount.

(e) The county auditor shall:

- (1) make the deductions; and

(2) notify the county property tax assessment board of appeals of all deductions approved; under this section.

(f) The amount of the deduction determined under subsection (c)(2) is adjusted to reflect the percentage increase or decrease in assessed valuation that results from:

- (1) a general reassessment of real property under IC 6-1.1-4-4; or
- (2) an annual adjustment under IC 6-1.1-4-4.5.

(g) If an appeal of an assessment is approved that results in a reduction of the assessed value of the real property, the amount of the deduction under this section is adjusted to reflect the percentage decrease that results from the appeal.

(h) The deduction under this section does not apply to a facility listed in IC 6-1.1-12.1-3(e).

SECTION 131. IC 6-1.1-12.4-3, AS AMENDED BY P.L.219-2007, SECTION 35, AND AS AMENDED BY P.L.234-2007, SECTION 39, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) For purposes of this section, an increase in the assessed value of personal property is determined in the same manner that an increase in the assessed value of new manufacturing equipment is determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to personal property that the owner purchases after March 1, 2005, and before March 2, ~~2009~~ 2007. Except as provided in sections 4, 5, and 8 of this chapter, an owner that purchases personal property ~~other than inventory (as defined in 50 IAC 4.2-5-1, as in effect on January 1, 2005)~~ that:

- (1) was never before used by its owner for any purpose in Indiana; and
- (2) creates or retains employment;

is entitled to a deduction from the assessed value of the personal property.

(c) *Subject to section 14 of this chapter*, the deduction under this section is first available in the year in which the increase in assessed value resulting from the purchase of the personal property occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to personal property located in a county for a particular year equals the lesser of:

- (1) two million dollars (\$2,000,000); or
- (2) the product of:
 - (A) the increase in assessed value resulting from the purchase of the personal property; multiplied by
 - (B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) If an appeal of an assessment is approved that results in a

1 reduction of the assessed value of the personal property, the amount of
 2 the deduction is adjusted to reflect the percentage decrease that results
 3 from the appeal.

4 (e) A property owner must claim the deduction under this section on
 5 the owner's annual personal property tax return. The ~~township~~ **county**
 6 assessor shall:

7 (1) identify the personal property eligible for the deduction to the
 8 county auditor; and

9 (2) inform the county auditor of the deduction amount.

10 (f) The county auditor shall:

11 (1) make the deductions; and

12 (2) notify the county property tax assessment board of appeals of
 13 all deductions approved;

14 under this section.

15 (g) The deduction under this section does not apply to personal
 16 property at a facility listed in IC 6-1.1-12.1-3(e).

17 SECTION 132. IC 6-1.1-12.4-9, AS ADDED BY P.L.193-2005,
 18 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2008]: Sec. 9. If an official terminates a deduction under
 20 section 8 of this chapter:

21 (1) the official shall immediately mail a certified copy of the
 22 determination to:

23 (A) the property owner; and

24 (B) if the determination is made by the county assessor, ~~or the~~
 25 ~~township assessor~~ the county auditor;

26 (2) the county auditor shall:

27 (A) remove the deduction from the tax duplicate; and

28 (B) notify the county treasurer of the termination of the
 29 deduction; and

30 (3) if the official's determination to terminate the deduction
 31 occurs after the county treasurer has mailed the statement
 32 required by IC 6-1.1-22-8, the county treasurer shall immediately
 33 mail the property owner a revised statement that reflects the
 34 termination of the deduction.

35 SECTION 133. IC 6-1.1-13-2 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. When the county
 37 property tax assessment board of appeals convenes, the county auditor
 38 shall submit to the board the assessment list of the county for the
 39 current year as ~~returned by the township assessors and as~~ amended and
 40 returned by the county assessor. The county assessor shall make
 41 recommendations to the board for corrections and changes in the
 42 returns and assessments. The board shall consider and act upon all the
 43 recommendations.

44 SECTION 134. IC 6-1.1-14-7 IS AMENDED TO READ AS
 45 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. The county assessor
 46 ~~a township assessor~~ or ten (10) or more taxpayers who are affected by
 47 an equalization order issued under section 5 of this chapter may file a

petition for review of the order with the county ~~assessor~~ **auditor** of the county to which the equalization order is issued. The petition must be filed within ten (10) days after notice of the order is given under section 9 of this chapter. The petition shall set forth, in the form and detail prescribed by the department of local government finance, the objections to the equalization order.

SECTION 135. IC 6-1.1-14-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) If a petition for review of an equalization order is filed with a county auditor under section 7 of this chapter, the county auditor shall immediately mail a certified copy of the petition and any information relevant to the petition to the department of local government finance. Within a reasonable period of time, the department of local government finance shall fix a date for a hearing on the petition. The hearing shall be held in the county to which the equalization order has been directed. At least three (3) days before the date fixed for the hearing, the department of local government finance shall give notice of the hearing by mail to the ~~township and county assessors~~ **assessor** whose ~~assessments are~~ **assessment is** affected by the order and to the first ten (10) taxpayers whose names appear on the petition for review at the addresses listed by those taxpayers on the petition. In addition, the department of local government finance shall give the notice, if any, required under section 9(a) of this chapter.

(b) After the hearing required by subsection (a), the department of local government finance may affirm, modify, or set aside its equalization order. The department shall certify its action with respect to the order to the county auditor. The county auditor shall immediately make any changes in the assessed values required by the action of the department of local government finance.

(c) A person whose name appears on the petition for review may petition for judicial review of the final determination of the department of local government finance under subsection (b). The petition must be filed in the tax court not more than forty-five (45) days after the department certifies its action under subsection (b)."

Delete pages 129 through 131.

Page 132, delete lines 1 through 31.

Page 134, line 10, strike "township" and insert "**county**".

Page 134, line 10, delete "," and insert ".".

Page 134, line 11, delete "or the county".

Page 134, line 12, delete "assessor if the township is not served by a township assessor."

Page 135, line 20, after "the" insert "**county**".

Page 137, line 5, after "The" insert "**county**".

Page 137, line 21, after "the" insert "**county**".

Page 137, delete lines 31 through 42, begin a new paragraph and insert:

"SECTION 134. IC 6-1.1-15-9, AS AMENDED BY P.L.219-2007,

SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. (a) If the assessment or exemption of tangible property is corrected by the department of local government finance or the county board under section 8 of this chapter, the owner of the property has a right to appeal the final determination of the corrected assessment or exemption to the Indiana board. The county assessor also has a right to appeal the final determination of the reassessment or exemption by the department of local government finance or the county board, but only upon request by the county assessor ~~the elected township assessor~~ or an affected taxing unit. If the appeal is taken at the request of an affected taxing unit, the taxing unit shall pay the costs of the appeal.

(b) An appeal under this section must be initiated in the manner prescribed in section 3 of this chapter or IC 6-1.5-5."

Page 138, delete lines 1 through 3.

Page 138, delete lines 39 through 42, begin a new paragraph and insert:

"SECTION 140. IC 6-1.1-15-12, AS AMENDED BY P.L.219-2007, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. (a) Subject to the limitations contained in subsections (c) and (d), a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more of the following reasons:

- (1) The description of the real property was in error.
- (2) The assessment was against the wrong person.
- (3) Taxes on the same property were charged more than one (1) time in the same year.
- (4) There was a mathematical error in computing the taxes or penalties on the taxes.
- (5) There was an error in carrying delinquent taxes forward from one (1) tax duplicate to another.
- (6) The taxes, as a matter of law, were illegal.
- (7) There was a mathematical error in computing an assessment.
- (8) Through an error of omission by any state or county officer, the taxpayer was not given credit for an exemption or deduction permitted by law.

(b) The county auditor shall correct an error described under subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when the county auditor finds that the error exists.

(c) If the tax is based on an assessment made or determined by the department of local government finance, the county auditor shall not correct an error described under subsection (a)(6), (a)(7), or (a)(8) until after the correction is either approved by the department of local government finance or ordered by the tax court.

(d) If the tax is not based on an assessment made or determined by the department of local government finance, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only

if the correction is first approved by ~~at least two (2)~~ **both** of the following officials:

~~(1) The township assessor.~~

~~(2) (1) The county auditor.~~

~~(3) (2) The county assessor.~~

If ~~two (2) of~~ these officials do not approve such a correction, the county auditor shall refer the matter to the county board for determination. The county board shall provide a copy of the determination to the taxpayer and to the county auditor.

(e) A taxpayer may appeal a determination of the county board to the Indiana board for a final administrative determination. An appeal under this section shall be conducted in the same manner as appeals under sections 4 through 8 of this chapter. The Indiana board shall send the final administrative determination to the taxpayer, the county auditor, **and** the county assessor. ~~and the township assessor~~

(f) If a correction or change is made in the tax duplicate after it is delivered to the county treasurer, the county auditor shall transmit a certificate of correction to the county treasurer. The county treasurer shall keep the certificate as the voucher for settlement with the county auditor.

(g) A taxpayer that files a personal property tax return under IC 6-1.1-3 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's personal property tax return. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's personal property tax return, the taxpayer must instead file an amended personal property tax return under IC 6-1.1-3-7.5.

(h) A taxpayer that files a statement under IC 6-1.1-8-19 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead initiate an objection under IC 6-1.1-8-28 or an appeal under IC 6-1.1-8-30.

(i) A taxpayer that files a statement under IC 6-1.1-8-23 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead file an amended statement not more than six (6) months after the due date of the statement."

Delete page 139.

Page 140, delete lines 1 through 23.

Page 140, delete lines 33 through 42, begin a new paragraph and insert:

"SECTION 142. IC 6-1.1-15-16, AS AMENDED BY P.L.219-2007, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. Notwithstanding any provision in the 2002 Real Property Assessment Manual and Real Property Assessment

Guidelines for 2002-Version A, incorporated by reference in 50 IAC 2.3-1-2, a county board or the Indiana board shall consider all evidence relevant to the assessment of real property regardless of whether the evidence was submitted to the ~~township~~ **county** assessor before the assessment of the property.

SECTION 142. IC 6-1.1-16-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) Except as provided in section 2 of this chapter, an assessing official ~~county assessor~~, or county property tax assessment board of appeals may not change the assessed value claimed by a taxpayer on a personal property return unless the assessing official ~~county assessor~~, or county property tax assessment board of appeals takes the action and gives the notice required by IC 6-1.1-3-20 within the following time periods:

(~~1~~) ~~A township or county assessing official must make a change in the assessed value and give the notice of the change on or before the latter of:~~

(A) ~~September 15~~ of the year for which the assessment is made; or

(B) ~~four~~ (4) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(~~2~~) ~~A county assessor~~ (1) **An assessing official** or county property tax assessment board of appeals must make a change in the assessed value, including the final determination by the board of an assessment changed by a ~~township or county~~ **an** assessing official, ~~or county property tax assessment board of appeals~~, and give the notice of the change on or before the ~~latter~~ **later** of:

(A) October 30 of the year for which the assessment is made; or

(B) five (5) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(~~3~~) (2) The department of local government finance must make a preliminary change in the assessed value and give the notice of the change on or before the ~~latter~~ **later** of:

(A) October 1 of the year immediately following the year for which the assessment is made; or

(B) sixteen (16) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(b) Except as provided in section 2 of this chapter, if an assessing official ~~a county assessor~~, or a county property tax assessment board of appeals fails to change an assessment and give notice of the change within the time prescribed by this section, the assessed value claimed by the taxpayer on the personal property return is final.

(c) This section does not limit the authority of a county auditor to correct errors in a tax duplicate under IC 6-1.1-15-12.

(d) This section does not apply if the taxpayer:

- (1) fails to file a personal property return which substantially complies with ~~the provisions of~~ this article and the regulations of the department of local government finance; or
- (2) files a fraudulent personal property return with the intent to evade the payment of property taxes.

(e) A taxpayer may appeal a preliminary determination of the department of local government finance under subsection ~~(a)(3)~~ **(a)(2)** to the Indiana board. An appeal under this subdivision shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. A preliminary determination that is not appealed under this subsection is a final unappealable order of the department of local government finance.

SECTION 143. IC 6-1.1-16-2, AS AMENDED BY P.L.219-2007, SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) If a county property tax assessment board of appeals fails to change an assessed value claimed by a taxpayer on a personal property return and give notice of the change within the time prescribed in section 1(a)(2) of this chapter, the ~~township assessor, or the~~ county assessor may file a petition for review of the assessment by the Indiana board. The ~~township assessor or the~~ county assessor must file the petition for review in the manner provided in IC 6-1.1-15-3(d). The ~~time~~ period for filing the petition begins to run on the last day that the county board is permitted to act on the assessment under section 1(a)(2) of this chapter as though the board acted and gave notice of its action on that day.

(b) Notwithstanding section 1(a)(3) of this chapter, the department of local government finance shall reassess tangible property when an appealed assessment of the property is remanded to the board under IC 6-1.1-15-8.

SECTION 144. IC 6-1.1-16-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) If a county property tax assessment board of appeals is unable to take action on an assessment within the time period prescribed in ~~section 1(a)(2)~~ **section 1(a)(1)** of this chapter because the board is no longer in session, the board shall file with the department of local government finance a written petition requesting permission to conduct a special session for the purpose of reviewing the assessment within the required time period. If the department of local government finance approves the petition, it shall specify:

- (1) the number of session days granted to the county property tax assessment board of appeals; and
- (2) the termination date of the special session.

(b) The county auditor shall pay the expenses and per diem allowances resulting from the special session. The county auditor shall draw warrants for these items on county funds not otherwise appropriated, without further appropriations being required for the

1 disbursements."

2 Delete page 141.

3 Page 142, delete lines 1 through 29.

4 Page 222, delete lines 10 through 42, begin a new paragraph and
5 insert:

6 "SECTION 218. IC 6-1.1-21-4, AS AMENDED BY P.L.234-2007,
7 SECTION 297, AND AS AMENDED BY P.L.219-2007, SECTION
8 62, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
9 [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) Each year the department
10 shall allocate from the property tax replacement fund an amount equal
11 to the sum of:

12 (1) each county's total eligible property tax replacement amount
13 for that year; plus

14 (2) the total amount of homestead tax credits that are provided
15 under IC 6-1.1-20.9 and allowed by each county for that year;
16 plus

17 (3) an amount for each county that has one (1) or more taxing
18 districts that contain all or part of an economic development
19 district that meets the requirements of section 5.5 of this chapter.
20 This amount is the sum of the amounts determined under the
21 following STEPS for all taxing districts in the county that contain
22 all or part of an economic development district:

23 STEP ONE: Determine that part of the sum of the amounts
24 under section 2(g)(1)(A) and 2(g)(2) of this chapter that is
25 attributable to the taxing district.

26 STEP TWO: Divide:

27 (A) that part of the subdivision (1) amount that is
28 attributable to the taxing district; by

29 (B) the STEP ONE sum.

30 STEP THREE: Multiply:

31 (A) the STEP TWO quotient; times

32 (B) the taxes levied in the taxing district that are allocated to
33 a special fund under IC 6-1.1-39-5.

34 (b) Except as provided in subsection (e), between March 1 and
35 August 31 of each year, the department shall distribute to each county
36 treasurer from the property tax replacement fund one-half (1/2) of the
37 estimated distribution for that year for the county. Between September
38 1 and December 15 of that year, the department shall distribute to each
39 county treasurer from the property tax replacement fund the remaining
40 one-half (1/2) of each estimated distribution for that year. The amount
41 of the distribution for each of these periods shall be according to a
42 schedule determined by the property tax replacement fund board under
43 section 10 of this chapter. The estimated distribution for each county
44 may be adjusted from time to time by the department to reflect any
45 changes in the total county tax levy upon which the estimated
46 distribution is based.

47 (c) On or before December 31 of each year or as soon thereafter as

possible, the department shall make a final determination of the amount which should be distributed from the property tax replacement fund to each county for that calendar year. This determination shall be known as the final determination of distribution. The department shall distribute to the county treasurer or, *except as provided in section 9 of this chapter*, receive back from the county treasurer any deficit or excess, as the case may be, between the sum of the distributions made for that calendar year based on the estimated distribution and the final determination of distribution. The final determination of distribution shall be based on the auditor's abstract filed with the auditor of state, adjusted for postabstract adjustments included in the December settlement sheet for the year, and such additional information as the department may require.

(d) All distributions provided for in this section shall be made on warrants issued by the auditor of state drawn on the treasurer of state. If the amounts allocated by the department from the property tax replacement fund exceed in the aggregate the balance of money in the fund, then the amount of the deficiency shall be transferred from the state general fund to the property tax replacement fund, and the auditor of state shall issue a warrant to the treasurer of state ordering the payment of that amount. However, any amount transferred under this section from the general fund to the property tax replacement fund shall, as soon as funds are available in the property tax replacement fund, be retransferred from the property tax replacement fund to the state general fund, and the auditor of state shall issue a warrant to the treasurer of state ordering the replacement of that amount.

(e) Except as provided in subsection (g) and subject to subsection (h), the department shall not distribute under subsection (b) and section 10 of this chapter a percentage, determined by the department, of the money that would otherwise be distributed to the county under subsection (b) and section 10 of this chapter if:

- (1) by the date the distribution is scheduled to be made, the county auditor has not sent a certified statement required to be sent by that date under IC 6-1.1-17-1 to the department of local government finance;
- (2) by the deadline under IC 36-2-9-20, the county auditor has not transmitted data as required under that section;
- (3) the county assessor has not forwarded to the department of local government finance the duplicate copies of all approved exemption applications required to be forwarded by that date under IC 6-1.1-11-8(a);
- (4) the county assessor has not forwarded to the department of local government finance in a timely manner sales disclosure ~~forms form data~~ under ~~IC 6-1.1-5.5-3(b); IC 6-1.1-5.5-3(h);~~ **IC 6-1.1-5.5-3(c);**
- (5) local assessing officials have not provided information to the department of local government finance in a timely manner under

1 IC 4-10-13-5(b);

2 (6) the county auditor has not paid a bill for services under
3 IC 6-1.1-4-31.5 to the department of local government finance in
4 a timely manner;

5 (7) the ~~elected township assessors in the county the elected~~
6 ~~township assessors and the county assessor; or the county assessor~~
7 has not transmitted to the department of local government finance
8 by October 1 of the year in which the distribution is scheduled to
9 be made the data for all townships in the county required to be
10 transmitted under IC 6-1.1-4-25(b);

11 (8) the county has not established a parcel index numbering
12 system under 50 IAC 12-15-1 in a timely manner; or

13 (9) a ~~township or~~ county official has not provided other
14 information to the department of local government finance in a
15 timely manner as required by the department.

16 (f) Except as provided in subsection (i), money not distributed for
17 the reasons stated in subsection (e) shall be distributed to the county
18 when the department of local government finance determines that the
19 failure to:

20 (1) provide information; or

21 (2) pay a bill for services;

22 has been corrected.

23 (g) The restrictions on distributions under subsection (e) do not
24 apply if the department of local government finance determines that the
25 failure to:

26 (1) provide information; or

27 (2) pay a bill for services;

28 in a timely manner is justified by unusual circumstances.

29 (h) The department shall give the county auditor at least thirty (30)
30 days notice in writing before withholding a distribution under
31 subsection (e).

32 (i) Money not distributed for the reason stated in subsection (e)(6)
33 may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money
34 deposited under this subsection is not subject to distribution under
35 subsection (f).".

36 Delete pages 223 through 224.

37 Page 225, delete lines 1 through 7.

38 Page 247, delete lines 27 through 42, begin a new paragraph and
39 insert:

40 "SECTION 246. IC 6-1.1-23-1, AS AMENDED BY P.L.214-2005,
41 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 JULY 1, 2008]: Sec. 1. (a) Annually, after November 10th but before
43 August 1st of the succeeding year, each county treasurer shall serve a
44 written demand upon each county resident who is delinquent in the
45 payment of personal property taxes. Annually, after May 10 but before
46 October 31 of the same year, each county treasurer may serve a written
47 demand upon a county resident who is delinquent in the payment of

personal property taxes. The written demand may be served upon the taxpayer:

- (1) by registered or certified mail;
- (2) in person by the county treasurer or the county treasurer's agent; or
- (3) by proof of certificate of mailing.

(b) The written demand required by this section shall contain:

- (1) a statement that the taxpayer is delinquent in the payment of personal property taxes;
- (2) the amount of the delinquent taxes;
- (3) the penalties due on the delinquent taxes;
- (4) the collection expenses which the taxpayer owes; and
- (5) a statement that if the sum of the delinquent taxes, penalties, and collection expenses are not paid within thirty (30) days from the date the demand is made then:

(A) sufficient personal property of the taxpayer shall be sold to satisfy the total amount due plus the additional collection expenses incurred; or

(B) a judgment may be entered against the taxpayer in the circuit court of the county.

(c) Subsections (d) through (g) apply only to personal property that:

- (1) is subject to a lien of a creditor imposed under an agreement entered into between the debtor and the creditor after June 30, 2005;
- (2) comes into the possession of the creditor or the creditor's agent after May 10, 2006, to satisfy all or part of the debt arising from the agreement described in subdivision (1); and
- (3) has an assessed value of at least three thousand two hundred dollars (\$3,200).

(d) For the purpose of satisfying a creditor's lien on personal property, the creditor of a taxpayer that comes into possession of personal property on which the taxpayer is adjudicated delinquent in the payment of personal property taxes must pay in full to the county treasurer the amount of the delinquent personal property taxes determined under STEP SEVEN of the following formula from the proceeds of any transfer of the personal property made by the creditor or the creditor's agent before applying the proceeds to the creditor's lien on the personal property:

STEP ONE: Determine the amount realized from any transfer of the personal property made by the creditor or the creditor's agent after the payment of the direct costs of the transfer.

STEP TWO: Determine the amount of the delinquent taxes, including penalties and interest accrued on the delinquent taxes as identified on the form described in subsection (f) by the county treasurer.

STEP THREE: Determine the amount of the total of the unpaid debt that is a lien on the transferred property that was perfected

before the assessment date on which the delinquent taxes became a lien on the transferred property.

STEP FOUR: Determine the sum of the STEP TWO amount and the STEP THREE amount.

STEP FIVE: Determine the result of dividing the STEP TWO amount by the STEP FOUR amount.

STEP SIX: Multiply the STEP ONE amount by the STEP FIVE amount.

STEP SEVEN: Determine the lesser of the following:

(A) The STEP TWO amount.

(B) The STEP SIX amount.

(e) This subsection applies to transfers made by a creditor after May 10, 2006. As soon as practicable after a creditor comes into possession of the personal property described in subsection (c), the creditor shall request the form described in subsection (f) from the county treasurer. Before a creditor transfers personal property described in subsection (d) on which delinquent personal property taxes are owed, the creditor must obtain from the county treasurer a delinquent personal property tax form and file the delinquent personal property tax form with the county treasurer. The creditor shall provide the county treasurer with:

(1) the name and address of the debtor; and

(2) a specific description of the personal property described in subsection (d);

when requesting a delinquent personal property tax form.

(f) The delinquent personal property tax form must be in a form prescribed by the state board of accounts under IC 5-11 and must require the following information:

(1) The name and address of the debtor as identified by the creditor.

(2) A description of the personal property identified by the creditor and now in the creditor's possession.

(3) The assessed value of the personal property identified by the creditor and now in the creditor's possession, as determined under subsection (g).

(4) The amount of delinquent personal property taxes owed on the personal property identified by the creditor and now in the creditor's possession, as determined under subsection (g).

(5) A statement notifying the creditor that ~~IC 6-1.1-23-1~~ **this section** requires that a creditor, upon the liquidation of personal property for the satisfaction of the creditor's lien, must pay in full the amount of delinquent personal property taxes owed as determined under subsection (d) on the personal property in the amount identified on this form from the proceeds of the liquidation before the proceeds of the liquidation may be applied to the creditor's lien on the personal property.

(g) The county treasurer shall provide the delinquent personal property tax form described in subsection (f) to the creditor not later

than fourteen (14) days after the date the creditor requests the delinquent personal property tax form. The county ~~assessor and township assessors~~ shall assist the county treasurer in determining the appropriate assessed value of the personal property and the amount of delinquent personal property taxes owed on the personal property. Assistance provided by the county ~~assessor and township assessors~~ must include providing the county treasurer with relevant personal property forms filed with the ~~assessors~~ county assessor and providing the county treasurer with any other assistance necessary to accomplish the purposes of this section.

SECTION 247. IC 6-1.1-24-2, AS AMENDED BY P.L.89-2007, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) In addition to the delinquency list required under section 1 of this chapter, each county auditor shall prepare a notice. The notice shall contain the following:

- (1) A list of tracts or real property eligible for sale under this chapter.
- (2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder, subject to the right of redemption.
- (3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:
 - (A) the delinquent taxes and special assessments on each tract or item of real property;
 - (B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;
 - (C) all penalties due on the delinquencies;
 - (D) an amount prescribed by the county auditor that equals the sum of:
 - (i) the greater of twenty-five dollars (\$25) or postage and publication costs; and
 - (ii) any other actual costs incurred by the county that are directly attributable to the tax sale; and
 - (E) any unpaid costs due under subsection (b) from a prior tax sale.
- (4) A statement that a person redeeming each tract or item of real property after the sale must pay:
 - (A) one hundred ten percent (110%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed not more than six (6) months after the date of sale;
 - (B) one hundred fifteen percent (115%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed more than six (6) months after the date of sale;

- 1 (C) the amount by which the purchase price exceeds the
- 2 minimum bid on the tract or item of real property plus ten
- 3 percent (10%) per annum on the amount by which the
- 4 purchase price exceeds the minimum bid; and
- 5 (D) all taxes and special assessments on the tract or item of
- 6 real property paid by the purchaser after the tax sale plus
- 7 interest at the rate of ten percent (10%) per annum on the
- 8 amount of taxes and special assessments paid by the purchaser
- 9 on the redeemed property.
- 10 (5) A statement for informational purposes only, of the location
- 11 of each tract or item of real property by key number, if any, and
- 12 street address, if any, or a common description of the property
- 13 other than a legal description. The **township county** assessor,
- 14 upon written request from the county auditor, shall provide the
- 15 information to be in the notice required by this subsection. A
- 16 misstatement in the key number or street address does not
- 17 invalidate an otherwise valid sale.
- 18 (6) A statement that the county does not warrant the accuracy of
- 19 the street address or common description of the property.
- 20 (7) A statement indicating:
- 21 (A) the name of the owner of each tract or item of real
- 22 property with a single owner; or
- 23 (B) the name of at least one (1) of the owners of each tract or
- 24 item of real property with multiple owners.
- 25 (8) A statement of the procedure to be followed for obtaining or
- 26 objecting to a judgment and order of sale, that must include the
- 27 following:
- 28 (A) A statement:
- 29 (i) that the county auditor and county treasurer will apply on
- 30 or after a date designated in the notice for a court judgment
- 31 against the tracts or real property for an amount that is not
- 32 less than the amount set under subdivision (3), and for an
- 33 order to sell the tracts or real property at public auction to
- 34 the highest bidder, subject to the right of redemption; and
- 35 (ii) indicating the date when the period of redemption
- 36 specified in IC 6-1.1-25-4 will expire.
- 37 (B) A statement that any defense to the application for
- 38 judgment must be:
- 39 (i) filed with the court; and
- 40 (ii) served on the county auditor and the county treasurer;
- 41 before the date designated as the earliest date on which the
- 42 application for judgment may be filed.
- 43 (C) A statement that the county auditor and the county
- 44 treasurer are entitled to receive all pleadings, motions,
- 45 petitions, and other filings related to the defense to the
- 46 application for judgment.
- 47 (D) A statement that the court will set a date for a hearing at

1 least seven (7) days before the advertised date and that the
2 court will determine any defenses to the application for
3 judgment at the hearing.

4 (9) A statement that the sale will be conducted at a place
5 designated in the notice and that the sale will continue until all
6 tracts and real property have been offered for sale.

7 (10) A statement that the sale will take place at the times and
8 dates designated in the notice. Whenever the public auction is to
9 be conducted as an electronic sale, the notice must include a
10 statement indicating that the public auction will be conducted as
11 an electronic sale and a description of the procedures that must be
12 followed to participate in the electronic sale.

13 (11) A statement that a person redeeming each tract or item after
14 the sale must pay the costs described in IC 6-1.1-25-2(e).

15 (12) If a county auditor and county treasurer have entered into an
16 agreement under IC 6-1.1-25-4.7, a statement that the county
17 auditor will perform the duties of the notification and title search
18 under IC 6-1.1-25-4.5 and the notification and petition to the
19 court for the tax deed under IC 6-1.1-25-4.6.

20 (13) A statement that, if the tract or item of real property is sold
21 for an amount more than the minimum bid and the property is not
22 redeemed, the owner of record of the tract or item of real property
23 who is divested of ownership at the time the tax deed is issued
24 may have a right to the tax sale surplus.

25 (14) If a determination has been made under subsection (d), a
26 statement that tracts or items will be sold together.

27 (b) If within sixty (60) days before the date of the tax sale the county
28 incurs costs set under subsection (a)(3)(D) and those costs are not paid,
29 the county auditor shall enter the amount of costs that remain unpaid
30 upon the tax duplicate of the property for which the costs were set. The
31 county treasurer shall mail notice of unpaid costs entered upon a tax
32 duplicate under this subsection to the owner of the property identified
33 in the tax duplicate.

34 (c) The amount of unpaid costs entered upon a tax duplicate under
35 subsection (b) must be paid no later than the date upon which the next
36 installment of real estate taxes for the property is due. Unpaid costs
37 entered upon a tax duplicate under subsection (b) are a lien against the
38 property described in the tax duplicate, and amounts remaining unpaid
39 on the date the next installment of real estate taxes is due may be
40 collected in the same manner that delinquent property taxes are
41 collected.

42 (d) The county auditor and county treasurer may establish the
43 condition that a tract or item will be sold and may be redeemed under
44 this chapter only if the tract or item is sold or redeemed together with
45 one (1) or more other tracts or items. Property may be sold together
46 only if the tract or item is owned by the same person.

47 SECTION 248. IC 6-1.1-25-4.1 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4.1. (a) If, as provided
 2 in ~~section 4(f)~~ **section 4(h)** of this chapter, the county auditor does not
 3 issue a deed to the county for property for which a certificate of sale
 4 has been issued to the county under IC 6-1.1-24-9 because the county
 5 executive determines that the property contains hazardous waste or
 6 another environmental hazard for which the cost of abatement or
 7 alleviation will exceed the fair market value of the property, the
 8 property may be transferred consistent with ~~the provisions of this~~
 9 section.

10 (b) A person who desires to obtain title to and eliminate the
 11 hazardous conditions of property containing hazardous waste or
 12 another environmental hazard for which a county holds a certificate of
 13 sale but to which a deed may not be issued to the county under ~~section~~
 14 ~~4(f)~~ **section 4(h)** of this chapter may file a petition with the county
 15 auditor seeking a waiver of the delinquent taxes, special assessments,
 16 interest, penalties, and costs assessed against the property and transfer
 17 of the title to the property to the petitioner. The petition must:

- 18 (1) be on a form prescribed by the state board of accounts and
 19 approved by the department of local government finance;
- 20 (2) state the amount of taxes, special assessments, penalties, and
 21 costs assessed against the property for which a waiver is sought;
- 22 (3) describe the conditions existing on the property that have
 23 prevented the sale or the transfer of title to the county;
- 24 (4) describe the plan of the petitioner for elimination of the
 25 hazardous condition on the property under IC 13-25-5 and the
 26 intended use of the property; and
- 27 (5) be accompanied by a fee established by the county auditor for
 28 completion of a title search and processing.

29 (c) Upon receipt of a petition described in subsection (b), the county
 30 auditor shall review the petition to determine whether the petition is
 31 complete. If the petition is not complete, the county auditor shall return
 32 the petition to the petitioner and describe the defects in the petition.
 33 The petitioner may correct the defects and file the completed petition
 34 with the county auditor. Upon receipt of a completed petition, the
 35 county auditor shall forward a copy of the petition to:

- 36 (1) the **county** assessor of the ~~township~~ **county** in which the
 37 property is located;
- 38 (2) the owner;
- 39 (3) all persons who have, as of the date of the filing of the
 40 petition, a substantial interest of public record in the property;
- 41 (4) the county property tax assessment board of appeals; and
- 42 (5) the department of local government finance.

43 (d) Upon receipt of a petition described in subsection (b), the county
 44 property tax assessment board of appeals shall, at the county property
 45 tax assessment board of appeals' earliest opportunity, conduct a public
 46 hearing on the petition. The county property tax assessment board of
 47 appeals shall, by mail, give notice of the date, time, and place fixed for

1 the hearing to:

- 2 (1) the petitioner;
3 (2) the owner;
4 (3) all persons who have, as of the date the petition was filed, a
5 substantial interest of public record in the property; and
6 (4) the **county** assessor of the ~~township~~ **county** in which the
7 property is located.

8 In addition, notice of the public hearing on the petition shall be
9 published one (1) time at least ten (10) days before the hearing in a
10 newspaper of countywide circulation and posted at the principal office
11 of the county property tax assessment board of appeals, or at the
12 building where the meeting is to be held.

13 (e) After the hearing and completion of any additional investigation
14 of the property or of the petitioner that is considered necessary by the
15 county property tax assessment board of appeals, the county board shall
16 give notice, by mail, to the parties listed in subsection (d) of the county
17 property tax assessment board of appeals' recommendation as to
18 whether the petition should be granted. The county property tax
19 assessment board of appeals shall forward to the department of local
20 government finance a copy of the county property tax assessment board
21 of appeals' recommendation and a copy of the documents submitted to
22 or collected by the county property tax assessment board of appeals at
23 the public hearing or during the course of the county board of appeals'
24 investigation of the petition.

25 (f) Upon receipt by the department of local government finance of
26 a recommendation by the county property tax assessment board of
27 appeals, the department of local government finance shall review the
28 petition and all other materials submitted by the county property tax
29 assessment board of appeals and determine whether to grant the
30 petition. Notice of the determination by the department of local
31 government finance and the right to seek an appeal of the
32 determination shall be given by mail to:

- 33 (1) the petitioner;
34 (2) the owner;
35 (3) all persons who have, as of the date the petition was filed, a
36 substantial interest of public record in the property;
37 (4) the **county** assessor of the ~~township~~ **county** in which the
38 property is located; and
39 (5) the county property tax assessment board of appeals.

40 (g) Any person aggrieved by a determination of the department of
41 local government finance under subsection (f) may file an appeal
42 seeking additional review by the department of local government
43 finance and a public hearing. In order to obtain a review under this
44 subsection, the aggrieved person must file a petition for appeal with the
45 county auditor in the county where the tract or item of real property is
46 located not more than thirty (30) days after issuance of notice of the
47 determination of the department of local government finance. The

1 county auditor shall transmit the petition for appeal to the department
2 of local government finance not more than ten (10) days after the
3 petition is filed.

4 (h) Upon receipt by the department of local government finance of
5 an appeal, the department of local government finance shall set a date,
6 time, and place for a hearing. The department of local government
7 finance shall give notice, by mail, of the date, time, and place fixed for
8 the hearing to:

- 9 (1) the person filing the appeal;
- 10 (2) the petitioner;
- 11 (3) the owner;
- 12 (4) all persons who have, as of the date the petition was filed, a
- 13 substantial interest of public record in the property;
- 14 (5) the **county** assessor of the ~~township~~ **county** in which the
- 15 property is located; and
- 16 (6) the county property tax assessment board of appeals.

17 The department of local government finance shall give the notices at
18 least ten (10) days before the day fixed for the hearing.

19 (i) After the hearing, the department of local government finance
20 shall give the parties listed in subsection (h) notice by mail of the final
21 determination of the department of local government finance.

22 (j) If the department of local government finance decides to:

- 23 (1) grant the petition submitted under subsection (b) after initial
- 24 review of the petition under subsection (f) or after an appeal
- 25 under subsection (h); and
- 26 (2) waive the taxes, special assessments, interest, penalties, and
- 27 costs assessed against the property;

28 the department of local government finance shall issue to the county
29 auditor an order directing the removal from the tax duplicate of the
30 taxes, special assessments, interest, penalties, and costs for which the
31 waiver is granted.

32 (k) After:

- 33 (1) at least thirty (30) days have passed since the issuance of a
- 34 notice by the department of local government finance to the
- 35 county property tax assessment board of appeals granting a
- 36 petition filed under subsection (b), if no appeal has been filed; or
- 37 (2) not more than thirty (30) days after receipt by the county
- 38 property tax assessment board of appeals of a notice of a final
- 39 determination of the department of local government finance
- 40 granting a petition filed under subsection (b) after an appeal has
- 41 been filed and heard under subsection (h);

42 the county auditor shall file a verified petition and an application for an
43 order on the petition in the court in which the judgment of sale was
44 entered asking the court to direct the county auditor to issue a tax deed
45 to the real property. The petition shall contain the certificate of sale
46 issued to the county, a copy of the petition filed under subsection (b),
47 and a copy of the notice of the final determination of the department of

1 local government finance directing the county auditor to remove the
 2 taxes, interest, penalties, and costs from the tax duplicate. Notice of the
 3 filing of the petition and application for an order on the petition shall
 4 be given, by mail, to the owner and any person with a substantial
 5 interest of public record in the property. A person owning or having an
 6 interest in the property may appear to object to the petition.

7 (l) The court shall enter an order directing the county auditor to
 8 issue a tax deed to the petitioner under subsection (b) if the court finds
 9 that the following conditions exist:

10 (1) The time for redemption has expired.

11 (2) The property has not been redeemed before the expiration of
 12 the period of redemption specified in section 4 of this chapter.

13 (3) All taxes, special assessments, interest, penalties, and costs
 14 have been waived by the department of local government finance
 15 or, to the extent not waived, paid by the petitioner under
 16 subsection (b).

17 (4) All notices required by this section and sections 4.5 and 4.6 of
 18 this chapter have been given.

19 (5) The petitioner under subsection (b) has complied with all the
 20 provisions of law entitling the petitioner to a tax deed.

21 (m) A tax deed issued under this section is uncontestable except by
 22 appeal from the order of the court directing the county auditor to issue
 23 the tax deed. The appeal must be filed not later than sixty (60) days
 24 after the date of the court's order."

25 Delete pages 248 through 256.

26 Page 257, delete lines 1 through 19.

27 Page 268, between lines 34 and 35, begin a new paragraph and
 28 insert:

29 "SECTION 264. IC 6-1.1-35-3 IS AMENDED TO READ AS
 30 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) The department
 31 of local government finance may require ~~township assessors~~, county
 32 assessors, ~~or~~ members of the county property tax assessment board of
 33 appeals, county auditors, and their employees to attend instructional
 34 sessions held by the department or held by others but approved by the
 35 department. An assessing official, or an employee who is required to
 36 attend an instructional session or who, at the department's request,
 37 meets with the department on official business shall receive:

38 (1) a lodging allowance for each night preceding session
 39 attendance not less than the lodging allowance equal to the lesser
 40 of:

41 (A) the cost of a standard room rate at the hotel where the
 42 session is held; or

43 (B) the actual cost of lodging paid;

44 (2) a subsistence allowance for meals for each day in attendance
 45 not less than the subsistence allowance for meals paid to state
 46 employees in travel status, but not more than the maximum
 47 subsistence allowance permitted under the regulations of the

General Services Administration for federal employees in travel status, as reported in the Federal Register;

(3) a mileage allowance equal to that sum per mile paid to state officers and employees. The rate per mile shall change each time the state government changes its rate per mile; and

(4) an allowance equal to the cost of parking at the convention site.

The amount a county assessor, ~~a township assessor~~, a member of a county property tax assessment board of appeals, or an employee shall receive under subdivision (2) shall be established by the county fiscal body.

(b) If a county assessor, ~~a township assessor~~, a member of a county property tax assessment board of appeals, or an employee is entitled to receive an allowance under this section, the department of local government finance shall furnish the appropriate county auditor with a certified statement which indicates the dates of attendance. The official or employee may file a claim for payment with the county auditor. The county treasurer shall pay the warrant from the county general fund from funds not otherwise appropriated.

(c) In the case of one (1) day instructional sessions, a lodging allowance may be paid only to persons who reside more than fifty (50) miles from the session location. Regardless of the duration of the session, and even though more than one (1) person may have been transported, only one (1) mileage allowance may be paid to an official or employee furnishing the conveyance."

Page 273, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 270. IC 6-1.1-35.5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. The department of local government finance shall design two (2) assessor-appraiser examinations, to be called "level one" and "level two". All citizens of Indiana are eligible to apply for and to be examined under "level one" and "level two" examinations, subject only to the resources and limitations of the department of local government finance in conducting the examinations. Both examinations should cover the subjects of real estate appraising, accounting, and property tax law. Successful performance on the level one examination requires the minimum knowledge needed for effective performance as a county ~~or township~~ assessor under this article. Success on the level two examination requires substantial knowledge of the subjects covered in the examination.

SECTION 271. IC 6-1.1-35.5-5, AS AMENDED BY P.L.219-2007, SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. A county ~~or township~~ assessor, a member or hearing officer of the county property tax assessment board of appeals, or a member of the public may apply for and take the level one examination. A person who is successful on the level one examination may apply for and take the level two examination. A person who is

1 successful on the level two examination may apply for level three
2 certification.".

3 Page 273, delete lines 26 through 42, begin a new paragraph and
4 insert:

5 "SECTION 273. IC 6-1.1-36-3 IS AMENDED TO READ AS
6 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) A ~~township~~
7 ~~assessor's assessment or a county assessor's assessment~~ of property is
8 valid even if:

9 (1) ~~he the assessor~~ does not complete, or notify the county
10 auditor of, the assessment by the time prescribed under IC 6-1.1-3
11 or IC 6-1.1-4;

12 (2) there is an irregularity or informality in the manner in which
13 ~~he the assessor~~ makes the assessment; or

14 (3) there is an irregularity or informality in the tax list.

15 An irregularity or informality in the assessment or the tax list may be
16 corrected at any time.

17 (b) This section does not release a ~~township assessor or~~ county
18 assessor from any duty to give notice or from any penalty imposed on
19 ~~him the assessor~~ by law for ~~his the assessor's~~ failure to make ~~his the~~
20 ~~assessor's~~ return within the time ~~period~~ prescribed in IC 6-1.1-3 or
21 IC 6-1.1-4."

22 Page 274, delete lines 25 through 42, begin a new paragraph and
23 insert:

24 "SECTION 275. IC 6-1.1-36-5 IS AMENDED TO READ AS
25 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. In order to discharge
26 their official duties, the following officials may administer oaths and
27 affirmations:

28 ~~(1) Assessing officials.~~

29 ~~(2) (1) County assessors.~~

30 ~~(3) (2) County auditors.~~

31 ~~(4) (3) Members of a county property tax assessment board of~~
32 ~~appeals.~~

33 ~~(5) (4) Members of the Indiana board.~~

34 SECTION 276. IC 6-1.1-36-7 IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) The department
36 of local government finance may cancel any property taxes assessed
37 against real property owned by a county, township, city, or town if a
38 petition requesting that the department cancel the taxes is submitted by
39 the auditor, assessor, and treasurer of the county in which the real
40 property is located.

41 (b) The department of local government finance may cancel any
42 property taxes assessed against real property owned by this state if a
43 petition requesting that the department cancel the taxes is submitted by:

44 (1) the governor; or

45 (2) the chief administrative officer of the state agency which
46 supervises the real property.

47 However, if the petition is submitted by the chief administrative officer

1 of a state agency, the governor must approve the petition.

2 (c) The department of local government finance may compromise
3 the amount of property taxes, together with any interest or penalties on
4 those taxes, assessed against the fixed or distributable property owned
5 by a bankrupt railroad, which is under the jurisdiction of:

- 6 (1) a federal court under 11 U.S.C. 1163;
- 7 (2) Chapter X of the Acts of Congress Relating to Bankruptcy (11
8 U.S.C. 701-799); or
- 9 (3) a comparable bankruptcy law.

10 (d) After making a compromise under subsection (c) and after
11 receiving payment of the compromised amount, the department of local
12 government finance shall distribute to each county treasurer an amount
13 equal to the product of:

- 14 (1) the compromised amount; multiplied by
- 15 (2) a fraction, the numerator of which is the total of the particular
16 county's property tax levies against the railroad for the
17 compromised years, and the denominator of which is the total of
18 all property tax levies against the railroad for the compromised
19 years.

20 (e) After making the distribution under subsection (d), the
21 department of local government finance shall direct the auditors of
22 each county to remove from the tax rolls the amount of all property
23 taxes assessed against the bankrupt railroad for the compromised years.

24 (f) The county auditor of each county receiving money under
25 subsection (d) shall allocate that money among the county's taxing
26 districts. The auditor shall allocate to each taxing district an amount
27 equal to the product of:

- 28 (1) the amount of money received by the county under subsection
29 (d); multiplied by
- 30 (2) a fraction, the numerator of which is the total of the taxing
31 district's property tax levies against the railroad for the
32 compromised years, and the denominator of which is the total of
33 all property tax levies against the railroad in that county for the
34 compromised years.

35 (g) The money allocated to each taxing district shall be apportioned
36 and distributed among the taxing units of that taxing district in the
37 same manner and at the same time that property taxes are apportioned
38 and distributed.

39 (h) The department of local government finance may, with the
40 approval of the attorney general, compromise the amount of property
41 taxes, together with any interest or penalties on those taxes, assessed
42 against property owned by a person that has a case pending under state
43 or federal bankruptcy law. Property taxes that are compromised under
44 this section shall be distributed and allocated at the same time and in
45 the same manner as regularly collected property taxes. The department
46 of local government finance may compromise property taxes under this
47 subsection only if:

(1) a petition is filed with the department of local government finance that requests the compromise and ~~that~~ is signed and approved by the assessor, auditor, and treasurer of each county ~~and the assessor of each township~~ that is entitled to receive any part of the compromised taxes;

(2) the compromise significantly advances the time of payment of the taxes; and

(3) the compromise is in the best interest of the state and the taxing units that are entitled to receive any part of the compromised taxes.

(i) A taxing unit that receives funds under this section is not required to include the funds in its budget estimate for any budget year which begins after the budget year in which it receives the funds.

(j) A county treasurer, with the consent of the county auditor and the county assessor, may compromise the amount of property taxes, interest, or penalties owed in a county by an entity that has a case pending under Title 11 of the United States Code (Bankruptcy Code) by accepting a single payment that must be at least seventy-five percent (75%) of the total amount owed in the county.

SECTION 277. IC 6-1.1-36-12, AS AMENDED BY P.L.154-2006, SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. (a) A board of county commissioners ~~or~~ a county assessor ~~or an elected township assessor~~ may enter into a contract for the discovery of property that has been undervalued or omitted from assessment. The contract must prohibit payment to the contractor for discovery of undervaluation or omission with respect to a parcel or personal property return before all appeals of the assessment of the parcel or the assessment under the return have been finalized. The contract may require the contractor to:

(1) examine and verify the accuracy of personal property returns filed by taxpayers ~~with a township assessor of a township~~ in the county; and

(2) compare a return with the books of the taxpayer and with personal property owned, held, possessed, controlled, or occupied by the taxpayer.

(b) This subsection applies if funds are not appropriated for payment of services performed under a contract described in subsection (a). The county auditor may create a special nonreverting fund in which the county treasurer shall deposit the amount of taxes, including penalties and interest, that result from additional assessments on undervalued or omitted property collected from all taxing jurisdictions in the county after deducting the amount of any property tax credits that reduce the owner's property tax liability for the undervalued or omitted property. The fund remains in existence during the term of the contract. Distributions shall be made from the fund without appropriation only for the following purposes:

(1) All contract fees and other costs related to the contract.

(2) After the payments required by subdivision (1) have been made and the contract has expired, the county auditor shall distribute all money remaining in the fund to the appropriate taxing units in the county using the property tax rates of each taxing unit in effect at the time of the distribution.

(c) A board of county commissioners ~~or~~ a county assessor ~~or an elected township assessor~~ may not contract for services under subsection (a) on a percentage basis.

SECTION 278. IC 6-1.1-36-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. When a political subdivision is formed, the auditor of the county in which the political subdivision is situated shall, at the written request of the legislative body of the political subdivision, prepare a list of all the lands and lots within the limits of the political subdivision, and the county auditor shall deliver the list to the ~~appropriate township~~ **county** assessor on or before the assessment date which immediately follows the date of incorporation. The county auditor shall use the records in the auditor's office in order to compile the list."

Delete pages 275 through 276.

Page 277, delete lines 15 through 42, begin a new paragraph and insert:

"SECTION 279. IC 6-1.1-37-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) If a person fails to file a required personal property return on or before the due date, the county auditor shall add a penalty of twenty-five dollars (\$25) to the person's next property tax installment. The county auditor shall also add an additional penalty to the taxes payable by the person if ~~he~~ **the person** fails to file the personal property return within thirty (30) days after the due date. The amount of the additional penalty is twenty percent (20%) of the taxes finally determined to be due with respect to the personal property which should have been reported on the return.

(b) For purposes of this section, a personal property return is not due until the expiration of any extension period granted by the ~~township~~ **county** assessor under IC 6-1.1-3-7(b).

(c) The penalties prescribed under this section do not apply to an individual or ~~his~~ **the individual's** dependents if ~~he~~ **the individual**:

(1) is in the military or naval forces of the United States on the assessment date; and

(2) is covered by the federal Soldiers' and Sailors' Civil Relief Act.

(d) If a person subject to IC 6-1.1-3-7(d) fails to include on a personal property return the information, if any, that the department of local government finance requires under IC 6-1.1-3-9 or IC 6-1.1-5-13, the county auditor shall add a penalty to the property tax installment next due for the return. The amount of the penalty is twenty-five dollars (\$25).

(e) If the total assessed value that a person reports on a personal

property return is less than the total assessed value that the person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the county auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation. The penalty shall be added to the property tax installment next due for the return on which the property was undervalued. If a person has complied with all of the requirements for claiming a deduction, an exemption, or an adjustment for abnormal obsolescence, then the increase in assessed value that results from a denial of the deduction, exemption, or adjustment for abnormal obsolescence is not considered to result from an undervaluation for purposes of this subsection.

(f) A penalty is due with an installment under subsection (a), (d), or (e) whether or not an appeal is filed under IC 6-1.1-15-5 with respect to the tax due on that installment.

SECTION 280. IC 6-1.1-37-7.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7.5. A person who fails to provide, within forty-five (45) days after the filing deadline, evidence of the filing of a personal property return to the **county** assessor ~~of the township in which the owner resides~~, as required under IC 6-1.1-3-1(d), shall pay to the ~~township in which the owner resides~~, **county** a penalty equal to ten percent (10%) of the tax liability.

SECTION 281. IC 6-1.1-37-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. A ~~township~~ **county** assessor shall inform the county auditor of any vending machine which does not, as required under ~~IC 6-1.1-3-8~~, have an identification device on its face. The county auditor shall then add a one dollar ~~(\$1.00)~~ **(\$1)** penalty to the next property tax installment of the person on whose premises the machine is located.

SECTION 282. IC 6-1.1-37-10.7, AS ADDED BY P.L.67-2006, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10.7. (a) For purposes of this section, "immediate family member of the taxpayer" means an individual who:

- (1) is the spouse, child, stepchild, parent, or stepparent of the taxpayer, including adoptive relationships; and
- (2) resides in the taxpayer's home.

(b) The county treasurer shall do the following:

- (1) Waive the penalty imposed under section 10(a) of this chapter if the taxpayer or the taxpayer's representative:
 - (A) petitions the county treasurer to waive the penalty not later than thirty (30) days after the due date of the installment subject to the penalty; and
 - (B) files with the petition written proof that during the seven (7) day period ending on the installment due date the taxpayer or an immediate family member of the taxpayer died.
- (2) Give written notice to the taxpayer or the taxpayer's

representative by mail of the treasurer's determination on the petition not later than thirty (30) days after the petition is filed with the treasurer.

(c) The department of local government finance shall prescribe:

- (1) the form of the petition; and
- (2) the type of written proof;

required under subsection (b).

(d) A taxpayer or a taxpayer's representative may appeal a determination of the county treasurer under subsection (b) to deny a penalty waiver by **requesting filing a notice** in writing **a preliminary conference** with the treasurer not more than forty-five (45) days after the treasurer gives the taxpayer or the taxpayer's representative notice of the determination. An appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15."

Delete page 278.

Page 279, delete lines 1 through 20.

Page 288, delete lines 31 through 42, begin a new paragraph and insert:

"SECTION 293. IC 6-1.1-42-27 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 27. (a) A property owner who desires to obtain the deduction provided by section 24 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the ~~township~~ **county** assessor.

(c) The certified deduction application required by this section must contain the following information:

- (1) The name of each owner of the property.
- (2) A certificate of completion of a voluntary remediation under IC 13-25-5-16.
- (3) Proof that each owner who is applying for the deduction:
 - (A) has never had an ownership interest in an entity that contributed; and
 - (B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

(4) Proof that the deduction was approved by the appropriate designating body.

(5) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(6) The assessed value of the improvements before remediation and redevelopment.

(7) The increase in the assessed value of improvements resulting from remediation and redevelopment.

(8) The amount of the deduction claimed for the first year of the deduction.

(d) A certified deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of property is made and each subsequent year to which the deduction applies under the resolution adopted under section 24 of this chapter.

(e) A property owner who desires to obtain the deduction provided by section 24 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which is applicable for the year filed and the subsequent years without any additional certified deduction application being filed for the amounts of the deduction which would be applicable to such years under this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) On verification of the correctness of a certified deduction application by the **county** assessor of the ~~township~~ **county** in which the property is located, the county auditor shall, if the property is covered by a resolution adopted under section 24 of this chapter, make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 24 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) is a person that:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management;

(2) continues to use the property in compliance with any standards established under sections 7 and 23 of this chapter; and

(3) files an application in the manner provided by subsection (e).

(h) The ~~township~~ **county** assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment."

1 Delete page 289.

2 Page 290, delete lines 1 through 23.

3 Page 291, delete lines 25 through 42, begin a new paragraph and
4 insert:

5 "SECTION 295. IC 6-1.1-45.5-3, AS ADDED BY P.L.208-2005,
6 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JULY 1, 2008]: Sec. 3. On receipt of a petition under section 2 of this
8 chapter, the county auditor shall determine whether the petition is
9 complete. If the petition is not complete, the county auditor shall return
10 the petition to the petitioner and describe the defects in the petition.
11 The petitioner may correct the defects and file the completed petition
12 with the county auditor. On receipt of a complete petition, the county
13 auditor shall forward a copy of the complete petition to:

- 14 (1) the **county** assessor of the **township county** in which the
- 15 brownfield is located;
- 16 (2) the owner, if different from the petitioner;
- 17 (3) all persons that have, as of the date of the filing of the petition,
- 18 a substantial property interest of public record in the brownfield;
- 19 (4) the board;
- 20 (5) the fiscal body;
- 21 (6) the department of environmental management; and
- 22 (7) the department.

23 SECTION 296. IC 6-1.1-45.5-4, AS ADDED BY P.L.208-2005,
24 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 JULY 1, 2008]: Sec. 4. On receipt of a complete petition as provided
26 under sections 2 and 3 of this chapter, the board shall at its earliest
27 opportunity conduct a public hearing on the petition. The board shall
28 give notice of the date, time, and place fixed for the hearing:

- 29 (1) by mail to:
 - 30 (A) the petitioner;
 - 31 (B) the owner, if different from the petitioner;
 - 32 (C) all persons that have, as of the date the petition was filed,
 - 33 a substantial interest of public record in the brownfield; and
 - 34 (D) the **county** assessor of the **township county** in which the
 - 35 brownfield is located; and
- 36 (2) under IC 5-3-1.

37 SECTION 297. IC 6-1.1-45.5-8, AS ADDED BY P.L.208-2005,
38 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2008]: Sec. 8. (a) The department shall give notice of its
40 determination under section 7 of this chapter and the right to seek an
41 appeal of the determination by mail to:

- 42 (1) the petitioner;
- 43 (2) the owner, if different from the petitioner;
- 44 (3) all persons that have, as of the date the petition was filed
- 45 under section 2 of this chapter, a substantial property interest of
- 46 public record in the brownfield;
- 47 (4) the **county** assessor of the **township county** in which the

1 brownfield is located;
 2 (5) the board;
 3 (6) the fiscal body; and
 4 (7) the county auditor.

5 (b) A person aggrieved by a determination of the department under
 6 section 7 of this chapter may obtain an additional review by the
 7 department and a public hearing by filing a petition for review with the
 8 county auditor of the county in which the brownfield is located not
 9 more than thirty (30) days after the department gives notice of the
 10 determination under subsection (a). The county auditor shall transmit
 11 the petition to the department not more than ten (10) days after the
 12 petition is filed.

13 (c) On receipt by the department of a petition for review, the
 14 department shall set a date, time, and place for a hearing. At least ten
 15 (10) days before the date fixed for the hearing, the department shall
 16 give notice by mail of the date, time, and place fixed for the hearing to:

- 17 (1) the person that filed the appeal;
- 18 (2) the petitioner;
- 19 (3) the owner, if different from the petitioner;
- 20 (4) all persons that have, as of the date the petition is filed, a
- 21 substantial interest of public record in the brownfield;
- 22 (5) the **county** assessor of the ~~township~~ **county** in which the
- 23 brownfield is located;
- 24 (6) the board;
- 25 (7) the fiscal body; and
- 26 (8) the county auditor.

27 (d) After the hearing, the department shall give the parties listed in
 28 subsection (c) notice by mail of the final determination of the
 29 department. The department's final determination under this subsection
 30 is subject to the limitations in subsections (f)(2) and (g).

31 (e) The petitioner under section 2 of this chapter shall provide to the
 32 county auditor reasonable proof of ownership of the brownfield:

- 33 (1) if a petition is not filed under subsection (b), at least thirty
- 34 (30) days but not more than one hundred twenty (120) days after
- 35 notice is given under subsection (a); or
- 36 (2) after notice is given under subsection (d) but not more than
- 37 ninety (90) days after notice is given under subsection (d).

38 (f) The county auditor:

- 39 (1) shall, subject to subsection (g), reduce or remove the
- 40 delinquent tax liability on the tax duplicate in the amount stated
- 41 in:

- 42 (A) if a petition is not filed under subsection (b), the
- 43 determination of the department under section 7 of this
- 44 chapter; or
- 45 (B) the final determination of the department under this
- 46 section;

47 not more than thirty (30) days after receipt of the proof of

ownership required in subsection (e); and

(2) may not reduce or remove any delinquent tax liability on the tax duplicate if the petitioner under section 2 of this chapter fails to provide proof of ownership as required in subsection (e).

(g) A reduction or removal of delinquent tax liability under subsection (f) applies until the county auditor makes a determination under this subsection. After the date referred to in section 2(6) of this chapter, the county auditor shall determine if the petitioner successfully completed the plan described in section 2(5) of this chapter by that date. If the county auditor determines that the petitioner completed the plan by that date, the reduction or removal of delinquent tax liability under subsection (f) becomes permanent. If the county auditor determines that the petitioner did not complete the plan by that date, the county auditor shall restore to the tax duplicate the delinquent taxes reduced or removed under subsection (f), along with interest in the amount that would have applied if the delinquent taxes had not been reduced or removed.

SECTION 298. IC 6-1.5-5-2, AS AMENDED BY P.L.219-2007, SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) After receiving a petition for review that is filed under a statute listed in section 1(a) of this chapter, the Indiana board shall, at its earliest opportunity:

(1) conduct a hearing; or

(2) cause a hearing to be conducted by an administrative law judge.

The Indiana board may determine to conduct the hearing under subdivision (1) on its own motion or on request of a party to the appeal.

(b) In its resolution of a petition, the Indiana board may correct any errors that may have been made and adjust the assessment in accordance with the correction.

(c) The Indiana board shall give notice of the date fixed for the hearing by mail to:

(1) the taxpayer;

(2) the department of local government finance; and

(3) the appropriate:

~~(A) township assessor;~~

~~(B)~~ (A) county assessor; and

~~(C)~~ (B) county auditor.

(d) With respect to an appeal of the assessment of real property or personal property filed after June 30, 2005, the notices required under subsection (c) must include the following:

(1) The action of the department of local government finance with respect to the appealed items.

(2) A statement that a taxing unit receiving the notice from the county auditor under subsection (e) may:

(A) attend the hearing;

(B) offer testimony; and

1 (C) file an amicus curiae brief in the proceeding.

2 (e) If, after receiving notice of a hearing under subsection (c), the
3 county auditor determines that the assessed value of the appealed items
4 constitutes at least one percent (1%) of the total gross certified assessed
5 value of a particular taxing unit for the assessment date immediately
6 preceding the assessment date for which the appeal was filed, the
7 county auditor shall send a copy of the notice to the affected taxing
8 unit. A taxing unit that receives a notice from the county auditor under
9 this subsection is not a party to the appeal. Failure of the county auditor
10 to send a copy of the notice to the affected taxing unit does not affect
11 the validity of the appeal or delay the appeal.

12 (f) The Indiana board shall give the notices required under
13 subsection (c) at least thirty (30) days before the day fixed for the
14 hearing.

15 SECTION 299. IC 6-1.5-5-5, AS AMENDED BY P.L.154-2006,
16 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 JULY 1, 2008]: Sec. 5. After the hearing, the Indiana board shall give
18 the petitioner, ~~the township assessor~~ the county assessor, the county
19 auditor, and the department of local government finance:

20 (1) notice, by mail, of its final determination, findings of fact, and
21 conclusions of law; and

22 (2) notice of the procedures the petitioner or the department of
23 local government finance must follow in order to obtain court
24 review of the final determination of the Indiana board.

25 The county auditor shall provide copies of the documents described in
26 subdivisions (1) and (2) to the taxing units entitled to notice under
27 section 2(e) of this chapter."

28 Delete pages 292 through 294.

29 Page 295, delete lines 1 through 24.

30 Page 300, delete lines 7 through 42, begin a new paragraph and
31 insert:

32 "SECTION 306. IC 6-2.5-8-1, AS AMENDED BY P.L.219-2007,
33 SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
34 JULY 1, 2008]: Sec.1. (a) A retail merchant may not make a retail
35 transaction in Indiana, unless the retail merchant has applied for a
36 registered retail merchant's certificate.

37 (b) A retail merchant may obtain a registered retail merchant's
38 certificate by filing an application with the department and paying a
39 registration fee of twenty-five dollars (\$25) for each place of business
40 listed on the application. The retail merchant shall also provide such
41 security for payment of the tax as the department may require under
42 IC 6-2.5-6-12.

43 (c) The retail merchant shall list on the application the location
44 (including the township) of each place of business where the retail
45 merchant makes retail transactions. However, if the retail merchant
46 does not have a fixed place of business, the retail merchant shall list the
47 retail merchant's residence as the retail merchant's place of business. In

1 addition, a public utility may list only its principal Indiana office as its
 2 place of business for sales of public utility commodities or service, but
 3 the utility must also list on the application the places of business where
 4 it makes retail transactions other than sales of public utility
 5 commodities or service.

6 (d) Upon receiving a proper application, the correct fee, and the
 7 security for payment, if required, the department shall issue to the retail
 8 merchant a separate registered retail merchant's certificate for each
 9 place of business listed on the application. Each certificate shall bear
 10 a serial number and the location of the place of business for which it is
 11 issued.

12 (e) If a retail merchant intends to make retail transactions during a
 13 calendar year at a new Indiana place of business, the retail merchant
 14 must file a supplemental application and pay the fee for that place of
 15 business.

16 (f) A registered retail merchant's certificate is valid for two (2) years
 17 after the date the registered retail merchant's certificate is originally
 18 issued or renewed. If the retail merchant has filed all returns and
 19 remitted all taxes the retail merchant is currently obligated to file or
 20 remit, the department shall renew the registered retail merchant's
 21 certificate within thirty (30) days after the expiration date, at no cost to
 22 the retail merchant.

23 (g) The department may not renew a registered retail merchant
 24 certificate of a retail merchant who is delinquent in remitting sales or
 25 use tax. The department, at least sixty (60) days before the date on
 26 which a retail merchant's registered retail merchant's certificate expires,
 27 shall notify a retail merchant who is delinquent in remitting sales or use
 28 tax that the department will not renew the retail merchant's registered
 29 retail merchant's certificate.

30 (h) A retail merchant engaged in business in Indiana as defined in
 31 IC 6-2.5-3-1(c) who makes retail transactions that are only subject to
 32 the use tax must obtain a registered retail merchant's certificate before
 33 making those transactions. The retail merchant may obtain the
 34 certificate by following the same procedure as a retail merchant under
 35 subsections (b) and (c), except that the retail merchant must also
 36 include on the application:

- 37 (1) the names and addresses of the retail merchant's principal
- 38 employees, agents, or representatives who engage in Indiana in
- 39 the solicitation or negotiation of the retail transactions;
- 40 (2) the location of all of the retail merchant's places of business in
- 41 Indiana, including offices and distribution houses; and
- 42 (3) any other information that the department requests.

43 (i) The department may permit an out-of-state retail merchant to
 44 collect the use tax. However, before the out-of-state retail merchant
 45 may collect the tax, the out-of-state retail merchant must obtain a
 46 registered retail merchant's certificate in the manner provided by this
 47 section. Upon receiving the certificate, the out-of-state retail merchant

1 becomes subject to the same conditions and duties as an Indiana retail
 2 merchant and must then collect the use tax due on all sales of tangible
 3 personal property that the out-of-state retail merchant knows is
 4 intended for use in Indiana.

5 (j) Except as provided in subsection (k), the department shall submit
 6 to the ~~township county~~ assessor before July 15 of each year:

7 (1) the name of each retail merchant that has newly obtained a
 8 registered retail merchant's certificate between March 2 of the
 9 preceding year and March 1 of the current year for a place of
 10 business located in the ~~township county~~; and

11 (2) the address of each place of business of the taxpayer in the
 12 ~~township county~~.

13 (k) ~~If the duties of the township assessor have been transferred to~~
 14 ~~the county assessor as described in IC 6-1.1-1-24, the department shall~~
 15 ~~submit the information listed in subsection (j) to the county assessor."~~

16 Delete page 301.

17 Page 302, delete line 1.

18 Page 379, line 15, strike "township assessors".

19 Page 379, line 15, delete "(if any)".

20 Page 379, line 15, strike "and".

21 Page 494, delete lines 22 through 42, begin a new paragraph and
 22 insert:

23 "SECTION 535. IC 25-34.1-3-8, AS AMENDED BY P.L.57-2007,
 24 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2008]: Sec. 8. (a) This section does not preclude a person
 26 who:

27 (1) is not licensed or certified as a real estate appraiser under this
 28 section; and

29 (2) is licensed as a broker under this article;
 30 from appraising real estate in Indiana for compensation.

31 (b) As used in this section, "federal act" refers to Title XI of the
 32 Financial Institutions Reform, Recovery, and Enforcement Act (12
 33 U.S.C. 3331 through 3351).

34 (c) The commission shall adopt rules to establish a real estate
 35 appraiser licensure and certification program to be administered by the
 36 board.

37 (d) The commission may not adopt rules under this section except
 38 upon the action and written recommendations of the board under
 39 IC 25-34.1-8-6.5.

40 (e) The real estate appraiser licensure and certification program
 41 established by the commission under this section must meet the
 42 requirements of:

43 (1) the federal act;

44 (2) any federal regulations adopted under the federal act; and

45 (3) any other requirements established by the commission as
 46 recommended by the board, including requirements for education,
 47 experience, examination, reciprocity, and temporary practice.

(f) The real estate appraiser licensure and certification requirements established by the commission under this section must require a person to meet the standards for real estate appraiser certification and licensure established:

- (1) under the federal act;
- (2) by federal regulations; and
- (3) **under** any other requirements established by the commission as recommended by the board, including requirements for education, experience, examination, reciprocity, and temporary practice.

(g) The commission may require continuing education as a condition of renewal for real estate appraiser licensure and certification.

(h) The following are not required to be a licensed or certified real estate appraiser to perform the requirements of IC 6-1.1-4:

- (1) A county assessor. ~~who holds office under IC 36-2-15.~~
- (2) ~~A township assessor. who holds office under IC 36-6-5.~~
- (3) ~~(2) An individual employed by an officer described in subdivision (1) or (2).~~ **employee of a county assessor.**

(i) Notwithstanding IC 25-34.1-3-2(a):

- (1) only a person who receives a license or certificate issued under the real estate appraiser licensure and certification program established under this section may appraise real estate involved in transactions governed by:

- (A) the federal act; and

- (B) any regulations adopted under the federal act;

as determined under rules adopted by the commission, as recommended by the board; and

- (2) a person who receives a license or certificate issued under the real estate appraiser licensure and certification program established under this section may appraise real estate not involved in transactions governed by:

- (A) the federal act; and

- (B) any regulations adopted under the federal act;

as determined under rules adopted by the commission, as recommended by the board."

Page 495, delete lines 1 through 40.

Page 576, delete lines 38 through 42, begin a new paragraph and insert:

"SECTION 672. IC 32-21-2-13, AS AMENDED BY P.L.219-2007, SECTION 100, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. (a) Except as provided in subsection (c), if the **county** auditor ~~of the county~~ or the ~~township~~ **county** assessor under IC 6-1.1-5-9 and IC 6-1.1-5-9.1 determines it necessary, an instrument transferring fee simple title to less than the whole of a tract that will result in the division of the tract into at least two (2) parcels for property tax purposes may not be recorded unless

the auditor or ~~township~~ assessor is furnished a drawing or other reliable evidence of the following:

- (1) The number of acres in each new tax parcel being created.
- (2) The existence or absence of improvements on each new tax parcel being created.
- (3) The location within the original tract of each new tax parcel being created.

(b) Any instrument that is accepted for recording and placed of record that bears the endorsement required by IC 36-2-11-14 is presumed to comply with this section.

(c) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24 **(before its repeal)**, a reference to the township assessor in this section is considered to be a reference to the county assessor."

Page 577, delete lines 1 through 17.

Page 580, line 17, strike "township assessor".

Page 580, line 17, delete "(if any)".

Page 580, line 17, strike "or the".

Page 581, line 40, strike "township assessor".

Page 581, line 40, delete "(if)".

Page 581, line 41, delete "any)".

Page 581, line 41, strike "or the".

Page 588, delete lines 13 through 42, begin a new paragraph and insert:

"SECTION 685. IC 36-1-8-14.2, AS AMENDED BY P.L.219-2007, SECTION 105, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14.2. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7.

(d) Subject to the approval of a property owner, the governing body of a political subdivision may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7, if the improvements that qualify the real property for an exemption were begun or acquired after December 31, 2001. The ordinance remains in full force and effect until repealed or modified by the governing body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount equal to the amount of property taxes that would have been levied by the governing body for the political subdivision upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the real property described in subsection (d). ~~Except as provided in subsection (j);~~ The ~~township assessors~~ **county assessor** shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be deposited in the unit's affordable housing fund established under IC 5-20-5-15.5 and used for any purpose for which the affordable housing fund may be used.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(i) This section does not apply to a county that contains a consolidated city or to a political subdivision of the county.

~~(j) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.~~

SECTION 686. IC 36-2-5-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) Before the Thursday after the first Monday in August of each year, each county officer ~~and township assessor~~ shall prepare an itemized estimate of the amount of money required for ~~his~~ **the officer's** office for the next calendar year. Each budget estimate under this section must include:

- (1) the compensation of the officer;
- (2) the expense of employing deputies;
- (3) the expense of office supplies, itemized by the quantity and probable cost of each kind of supplies;
- (4) the expense of litigation for the office; and
- (5) other expenses of the office, specifically itemized;

that are payable out of the county treasury.

(b) If all or part of the expenses of a county office may be paid out of the county treasury, but only under an order of the county executive to that effect, the expenses of the office shall be included in the officer's budget estimate and may not be included in the county executive's budget estimate."

Page 589, delete lines 1 through 37.

Page 590, delete lines 34 through 42, begin a new paragraph and insert:

"SECTION 688. IC 36-2-6-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) The county

executive or a court may not make an allowance to a county officer for:

- (1) services rendered in a criminal action;
- (2) services rendered in a civil action; or
- (3) extra services rendered in ~~his~~ **the county officer's** capacity as a county officer.

(b) The county executive may make an allowance to the clerk of the circuit court, county auditor, county treasurer, county sheriff, ~~township assessor~~ or county assessor, or to any of those officers' employees, only if:

- (1) the allowance is specifically required by law; or
- (2) the county executive finds, on the record, that the allowance is necessary in the public interest.

(c) A member of the county executive who recklessly violates subsection (b) commits a Class C misdemeanor and forfeits ~~his~~ **the member's** office.

SECTION 689. IC 36-2-6-22, AS AMENDED BY P.L.219-2007, SECTION 107, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 22. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7 that is not located in a county containing a consolidated city.

(d) Subject to the approval of a property owner, the fiscal body of a county may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount equal to the amount of property taxes that would have been levied upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed in the same manner as property taxes and shall be based on the assessed value of the real property described in subsection (d). ~~Except as provided in subsection (i);~~ The ~~township assessors~~ **county assessor** shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be distributed in the

1 same manner as if they were property taxes being distributed to taxing
2 units in the county.

3 (h) PILOTS shall be due as set forth in the ordinance and bear
4 interest, if unpaid, as in the case of other taxes on property. PILOTS
5 shall be treated in the same manner as taxes for purposes of all
6 procedural and substantive provisions of law.

7 ~~(i) If the duties of the township assessor have been transferred to the~~
8 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~
9 ~~township assessor in this section is considered to be a reference to the~~
10 ~~county assessor."~~

11 Delete page 591.

12 Page 592, delete lines 1 through 9.

13 Page 592, delete lines 29 through 42, begin a new paragraph and
14 insert:

15 "SECTION 692. IC 36-2-15-5, AS AMENDED BY P.L.219-2007,
16 SECTION 108, IS AMENDED TO READ AS FOLLOWS
17 [EFFECTIVE JULY 1, 2008]: Sec. 5. ~~(a)~~ The county assessor shall
18 perform the functions assigned by statute to the county assessor,
19 including the following:

- 20 (1) Countywide equalization.
- 21 (2) Selection and maintenance of a countywide computer system.
- 22 (3) Certification of gross assessments to the county auditor.
- 23 (4) Discovery of omitted property.
- 24 (5) ~~In a county in which the transfer of duties is required by~~
25 ~~subsection (c);~~ Performance of the assessment duties prescribed
26 by IC 6-1.1.

27 ~~(b) The county assessor shall perform the functions of an assessing~~
28 ~~official under IC 36-6-5-2 in a township with a township~~
29 ~~assessor-trustee if the township assessor-trustee:~~

- 30 ~~(1) fails to make a report that is required by law;~~
- 31 ~~(2) fails to deliver a property tax record to the appropriate officer~~
32 ~~or board;~~
- 33 ~~(3) fails to deliver an assessment to the county assessor; or~~
- 34 ~~(4) fails to perform any other assessing duty as required by statute~~
35 ~~or rule of the department of local government finance;~~

36 within the time period prescribed by statute or rule of the department
37 or within a later time that is necessitated by reason of another official
38 failing to perform the official's functions in a timely manner.

39 ~~(c) A township with a township trustee-assessor may, with the~~
40 ~~consent of the township board, enter into an agreement with:~~

- 41 ~~(1) the county assessor; or~~
- 42 ~~(2) another township assessor in the county;~~

43 to perform any of the functions of an assessing official. A township
44 trustee-assessor may not contract for the performance of any function
45 for a period of time that extends beyond the completion of the township
46 trustee-assessor's term of office.

47 ~~(d) A transfer of duties between assessors under subsection (c) does~~

1 not affect:

- 2 (1) any assessment, assessment appeal, or other official action
 3 made by an assessor before the transfer; or
 4 (2) any pending action against, or the rights of any party that may
 5 possess a legal claim against, an assessor that is not described in
 6 subdivision (1):

7 Any assessment, assessment appeal, or other official action of an
 8 assessor made by the assessor within the scope of the assessor's official
 9 duties before the transfer is considered as having been made by the
 10 assessor to whom the duties are transferred:

11 (e) If for a particular general election after June 30, 2008, the person
 12 elected to the office of township assessor or the office of township
 13 trustee-assessor has not attained the certification of a level two
 14 assessor-appraiser as provided in IC 3-8-1-23.5 before the date the term
 15 of office begins, the assessment duties prescribed by IC 6-1.1 that
 16 would otherwise be performed in the township by the township
 17 assessor or township trustee-assessor are transferred to the county
 18 assessor on that date. If assessment duties in a township are transferred
 19 to the county assessor under this subsection, those assessment duties
 20 are transferred back to the township assessor or township
 21 trustee-assessor (as appropriate) if at a later election a person who has
 22 attained the certification of a level two assessor-appraiser as provided
 23 in IC 3-8-1-23.5 is elected to the office of township assessor or the
 24 office of township trustee-assessor:

25 (f) If assessment duties in a township are transferred to the county
 26 assessor under subsection (e):

- 27 (1) the office of elected township assessor remains vacant for the
 28 period during which the assessment duties prescribed by IC 6-1.1
 29 are transferred to the county assessor; and
 30 (2) the office of township trustee remains in place for the purpose
 31 of carrying out all functions of the office other than assessment
 32 duties prescribed by IC 6-1.1:".

33 Delete page 593.

34 Page 594, delete lines 1 through 19.

35 Page 594, delete lines 28 through 42, begin a new paragraph and
 36 insert:

37 "SECTION 694. IC 36-2-19-7, AS AMENDED BY P.L.219-2007,
 38 SECTION 110, IS AMENDED TO READ AS FOLLOWS
 39 [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) Except as provided in
 40 subsection (b), In a township county in which IC 6-1.1-5-9 or
 41 IC 6-1.1-5-9.1 applies, the county surveyor shall file a duplicate copy
 42 of any plat described in section 4 of this chapter with the township
 43 county assessor.

44 (b) If the duties of the township assessor have been transferred to
 45 the county assessor as described in IC 6-1.1-1-24, a reference to the
 46 township assessor in this section is considered to be a reference to the
 47 county assessor:

1 SECTION 695. IC 36-3-2-10, AS AMENDED BY P.L.219-2007,
 2 SECTION 111, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2008]: Sec. 10. (a) The general assembly finds
 4 the following:

5 (1) That the tax base of the consolidated city and the county have
 6 been significantly eroded through the ownership of tangible
 7 property by separate municipal corporations and other public
 8 entities that operate as private enterprises yet are exempt or whose
 9 property is exempt from property taxation.

10 (2) That to restore this tax base and provide a proper allocation of
 11 the cost of providing governmental services the legislative body
 12 of the consolidated city and county should be authorized to collect
 13 payments in lieu of taxes from these public entities.

14 (3) That the appropriate maximum payments in lieu of taxes
 15 would be the amount of the property taxes that would be paid if
 16 the tangible property were not subject to an exemption.

17 (b) As used in this section, the following terms have the meanings
 18 set forth in IC 6-1.1-1:

19 (1) Assessed value.

20 (2) Exemption.

21 (3) Owner.

22 (4) Person.

23 (5) Personal property.

24 (6) Property taxation.

25 (7) Tangible property.

26 (8) Township assessor.

27 (c) As used in this section, "PILOTS" means payments in lieu of
 28 taxes.

29 (d) As used in this section, "public entity" means any of the
 30 following government entities in the county:

31 (1) An airport authority operating under IC 8-22-3.

32 (2) A capital improvement board of managers under IC 36-10-9.

33 (3) A building authority operating under IC 36-9-13.

34 (4) A wastewater treatment facility.

35 (e) The legislative body of the consolidated city may adopt an
 36 ordinance to require a public entity to pay PILOTS at times set forth in
 37 the ordinance with respect to:

38 (1) tangible property of which the public entity is the owner or the
 39 lessee and that is subject to an exemption;

40 (2) tangible property of which the owner is a person other than a
 41 public entity and that is subject to an exemption under IC 8-22-3;
 42 or

43 (3) both.

44 The ordinance remains in full force and effect until repealed or
 45 modified by the legislative body.

46 (f) The PILOTS must be calculated so that the PILOTS may be in
 47 any amount that does not exceed the amount of property taxes that

would have been levied by the legislative body for the consolidated city and county upon the tangible property described in subsection (e) if the property were not subject to an exemption from property taxation.

(g) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (e). ~~Except as provided in subsection (f);~~ The ~~township assessors~~ **county assessor** shall assess the tangible property described in subsection (e) as though the property were not subject to an exemption. The public entity shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(h) Notwithstanding any law to the contrary, a public entity is authorized to pay PILOTS imposed under this section from any legally available source of revenues. The public entity may consider these payments to be operating expenses for all purposes.

(i) PILOTS shall be deposited in the consolidated county fund and used for any purpose for which the consolidated county fund may be used.

(j) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(k) PILOTS imposed on a wastewater treatment facility may be paid only from the cash earnings of the facility remaining after provisions have been made to pay for current obligations, including:

- (1) operating and maintenance expenses;
- (2) payment of principal and interest on any bonded indebtedness;
- (3) depreciation or replacement fund expenses;
- (4) bond and interest sinking fund expenses; and
- (5) any other priority fund requirements required by law or by any bond ordinance, resolution, indenture, contract, or similar instrument binding on the facility.

~~(f) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.~~

SECTION 696. IC 36-3-2-11, AS AMENDED BY P.L.219-2007, SECTION 112, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of

1 taxes.

2 (c) As used in this section, "property owner" means the owner of
3 real property described in IC 6-1.1-10-16.7 that is located in a county
4 with a consolidated city.

5 (d) Subject to the approval of a property owner, the legislative body
6 of the consolidated city may adopt an ordinance to require the property
7 owner to pay PILOTS at times set forth in the ordinance with respect
8 to real property that is subject to an exemption under IC 6-1.1-10-16.7.
9 The ordinance remains in full force and effect until repealed or
10 modified by the legislative body, subject to the approval of the property
11 owner.

12 (e) The PILOTS must be calculated so that the PILOTS are in an
13 amount that is:

- 14 (1) agreed upon by the property owner and the legislative body of
15 the consolidated city;
- 16 (2) a percentage of the property taxes that would have been levied
17 by the legislative body for the consolidated city and the county
18 upon the real property described in subsection (d) if the property
19 were not subject to an exemption from property taxation; and
- 20 (3) not more than the amount of property taxes that would have
21 been levied by the legislative body for the consolidated city and
22 county upon the real property described in subsection (d) if the
23 property were not subject to an exemption from property taxation.

24 (f) PILOTS shall be imposed as are property taxes and shall be
25 based on the assessed value of the real property described in subsection
26 (d). ~~Except as provided in subsection (i); The township assessors~~
27 **county assessor** shall assess the real property described in subsection
28 (d) as though the property were not subject to an exemption.

29 (g) PILOTS collected under this section shall be deposited in the
30 housing trust fund established under IC 36-7-15.1-35.5 and used for
31 any purpose for which the housing trust fund may be used.

32 (h) PILOTS shall be due as set forth in the ordinance and bear
33 interest, if unpaid, as in the case of other taxes on property. PILOTS
34 shall be treated in the same manner as taxes for purposes of all
35 procedural and substantive provisions of law.

36 (i) ~~If the duties of the township assessor have been transferred to the~~
37 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~
38 ~~township assessor in this section is considered to be a reference to the~~
39 ~~county assessor."~~

40 Delete pages 595 through 597.

41 Page 598, delete line 1 through 5.

42 Page 599, delete lines 9 through 38, begin a new paragraph and
43 insert:

44 "SECTION 698. IC 36-3-6-4, AS AMENDED BY P.L.227-2005,
45 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
46 JULY 1, 2008]: Sec. 4. (a) Before the Wednesday after the first
47 Monday in July each year, the consolidated city and county shall

1 prepare budget estimates for the ensuing budget year under this section.

2 (b) The following officers shall prepare for their respective
3 departments, offices, agencies, or courts an estimate of the amount of
4 money required for the ensuing budget year, stating in detail each
5 category and item of expenditure they anticipate:

6 (1) The director of each department of the consolidated city.

7 (2) Each ~~township assessor~~ elected county officer or head of a
8 county agency.

9 (3) The county clerk, for each court ~~of which he is the clerk~~
10 **serves.**

11 (c) In addition to the estimates required by subsection (b), the
12 county clerk shall prepare an estimate of the amount of money that is,
13 under law, taxable against the county for the expenses of cases tried in
14 other counties on changes of venue.

15 (d) Each officer listed in subsection (b)(2) or (b)(3) shall append a
16 certificate to each estimate the officer prepares stating that in the
17 officer's opinion the amount fixed in each item will be required for the
18 purpose indicated. The certificate must be verified by the oath of the
19 officer.

20 (e) An estimate for a court or division of a court is subject to
21 modification and approval by the judge of the court or division.

22 (f) All of the estimates prepared by city officers and county officers
23 shall be submitted to the controller.

24 (g) The controller shall also prepare an itemized estimate of city and
25 county expenditures for other purposes above the money proposed to
26 be used by the city departments and county officers and agencies."

27 Page 600, delete lines 18 through 42, begin a new paragraph and
28 insert:

29 "SECTION 700. IC 36-5-1-3, AS AMENDED BY P.L.219-2007,
30 SECTION 115, IS AMENDED TO READ AS FOLLOWS
31 [EFFECTIVE JULY 1, 2008]: Sec. 3. ~~(a)~~ A petition for incorporation
32 must be accompanied by the following items, to be supplied at the
33 expense of the petitioners:

34 (1) A survey, certified by a surveyor registered under IC 25-21.5,
35 showing the boundaries of and quantity of land contained in the
36 territory sought to be incorporated.

37 (2) An enumeration of the territory's residents and landowners and
38 their mailing addresses, completed not more than thirty (30) days
39 before the time of filing of the petition and verified by the persons
40 supplying it.

41 (3) ~~Except as provided in subsection (b);~~ A statement of the
42 assessed valuation of all real property within the territory,
43 certified by the ~~assessors~~ **county assessor** of the ~~townships~~
44 **county** in which the territory is located.

45 (4) A statement of the services to be provided to the residents of
46 the proposed town and the approximate times at which they are to
47 be established.

(5) A statement of the estimated cost of the services to be provided and the proposed tax rate for the town.

(6) The name to be given to the proposed town.

~~(b) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor."~~

Page 601, delete lines 1 through 2.

Page 602, between lines 6 and 7, begin a new paragraph and insert:

"SECTION 702. IC 36-6-1.5-7, AS ADDED BY P.L.240-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. If township governments merge under this chapter,

~~(1) IC 36-6-6 applies to the election of the township board and~~

~~(2) IC 36-6-5-1 applies to the election of a township assessor;~~
of the new township government.".

Page 602, delete lines 35 through 42, begin a new paragraph and insert:

"SECTION 703. IC 36-6-6-10, AS AMENDED BY P.L.169-2006, SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10. ~~(a) This section does not apply to the appropriation of money to pay a deputy an employee or a technical adviser that assists a township assessor with assessment duties or to an elected township assessor.~~

~~(b) (a)~~ The township legislative body shall fix the:

(1) salaries;

(2) wages;

(3) rates of hourly pay; and

(4) remuneration other than statutory allowances;

of all officers and employees of the township.

~~(c) (b)~~ Subject to subsection ~~(d)~~; ~~(c)~~, the township legislative body may reduce the salary of an elected or appointed official. However, except as provided in subsection ~~(i)~~; ~~(g)~~, the official is entitled to a salary that is not less than the salary fixed for the first year of the term of office that immediately preceded the current term of office.

~~(d) (c)~~ Except as provided in subsections ~~(e)~~ and ~~(i)~~, **subsection (g)**, the township legislative body may not alter the salaries of elected or appointed officers during the fiscal year for which they are fixed, but it may add or eliminate any other position and change the salary of any other employee, if the necessary funds and appropriations are available.

~~(e)~~ In a township that does not elect a township assessor under IC 36-6-5-1, the township legislative body may appropriate available township funds to supplement the salaries of elected or appointed officers to compensate them for performing assessing duties. However, in any calendar year no officer or employee may receive a salary and additional salary supplements which exceed the salary fixed for that officer or employee under subsection ~~(b)~~:

(~~f~~) (d) If a change in the mileage allowance paid to state officers and employees is established by July 1 of any year, that change shall be included in the compensation fixed for the township executive and assessor under this section, to take effect January 1 of the next year. However, the township legislative body may by ordinance provide for the change in the sum per mile to take effect before January 1 of the next year.

(~~g~~) (e) The township legislative body may not reduce the salary of the township executive without the consent of the township executive during the term of office of the township executive as set forth in IC 36-6-4-2.

(~~h~~) (f) This subsection applies when a township executive dies or resigns from office. The person filling the vacancy of the township executive shall receive at least the same salary the previous township executive received for the remainder of the unexpired term of office of the township executive (as set forth in IC 36-6-4-2), unless the person consents to a reduction in salary.

(~~i~~) (g) In a year in which there is not an election of members to the township legislative body, the township legislative body may by unanimous vote reduce the salaries of the members of the township legislative body by any amount."

Delete pages 603 through 606.

Page 607, delete lines 1 through 10.

Page 609, delete lines 17 through 42, begin a new paragraph and insert:

"SECTION 706. IC 36-7-11.2-58, AS AMENDED BY P.L.219-2007, SECTION 122, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 58. (a) A person who has filed a petition under section 56 or 57 of this chapter shall, not later than ten (10) days after the filing, serve notice upon all interested parties. The notice must state the following:

(1) The full name and address of the following:

(A) The petitioner.

(B) Each attorney acting for and on behalf of the petitioner.

(2) The street address of the Meridian Street and bordering property for which the petition was filed.

(3) The name of the owner of the property.

(4) The full name and address of, and the type of business, if any, conducted by:

(A) each person who at the time of the filing is a party to; and

(B) each person who is a disclosed or an undisclosed principal for whom the party was acting as agent in entering into;

a contract of sale, lease, option to purchase or lease, agreement to build or develop, or other written agreement of any kind or nature concerning the subject property or the present or future ownership, use, occupancy, possession, or development of the subject property.

(5) A description of the contract of sale, lease, option to purchase or lease, agreement to build or develop, or other written agreement sufficient to disclose the full nature of the interest of the party or of the party's principal in the subject property or in the present or future ownership, use, occupancy, possession, or development of the subject property.

(6) A description of the proposed use for which the rezoning or zoning variance is sought, sufficiently detailed to appraise the notice recipient of the true character, nature, extent, and physical properties of the proposed use.

(7) The date of the filing of the petition.

(8) The date, time, and place of the next regular meeting of the commission if a petition is for approval of a zoning variance. If a petition is filed with the development commission, the notice does not have to specify the date of a hearing before the commission or the development commission. However, the person filing the petition shall give ten (10) days notice of the date, time, and place of a hearing before the commission on the petition after the referral of the petition to the commission by the development commission.

(b) For purposes of giving notice to the interested parties who are owners, the records in the bound volumes of the recent real estate tax assessment records as the records appear in

~~(1) the offices of the township assessors; or~~

~~(2) the office of the county assessor~~

as of the date of filing are considered determinative of the persons who are owners.

SECTION 707. IC 36-7-11.3-6, AS AMENDED BY P.L.219-2007, SECTION 123, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. As used in this chapter, "notice" means written notice:

(1) served personally upon the person, official, or office entitled to the notice; or

(2) served upon the person, official, or office by placing the notice in the United States mail, first class postage prepaid, properly addressed to the person, official, or office. Notice is considered served if mailed in the manner prescribed by this subdivision properly addressed to the following:

(A) The governor, both to the address of the governor's official residence and to the governor's executive office in Indianapolis.

(B) The Indiana department of transportation, to the commissioner.

(C) The department of natural resources, both to the director of the department and to the director of the department's division of historic preservation and archeology.

(D) The municipal plan commission.

- 1 (E) An occupant, to:
 - 2 (i) the person by name; or
 - 3 (ii) if the name is unknown, the "Occupant" at the address of
 - 4 the primary or secondary property occupied by the person.
- 5 (F) An owner, to the person by the name shown to be the name
- 6 of the owner, and at the person's address, as appears in the
- 7 records in the bound volumes of the most recent real estate tax
- 8 assessment records as the records appear in
 - 9 ~~(i) the offices of the township assessors or~~
 - 10 ~~(ii) the office of the county assessor.~~
- 11 (G) The society, to the organization at the latest address as
- 12 shown in the records of the commission.
- 13 SECTION 708. IC 36-7-11.3-52, AS AMENDED BY P.L.219-2007,
- 14 SECTION 124, IS AMENDED TO READ AS FOLLOWS
- 15 [EFFECTIVE JULY 1, 2008]: Sec. 52. (a) A person who has filed a
- 16 petition under section 50 or 51 of this chapter shall, not later than ten
- 17 (10) days after the filing, serve notice upon all interested parties. The
- 18 notice must state the following:
 - 19 (1) The full name and address of the following:
 - 20 (A) The petitioner.
 - 21 (B) Each attorney acting for and on behalf of the petitioner.
 - 22 (2) The street address of the primary and secondary property for
 - 23 which the petition was filed.
 - 24 (3) The name of the owner of the property.
 - 25 (4) The full name and address of and the type of business, if any,
 - 26 conducted by:
 - 27 (A) each person who at the time of the filing is a party to; and
 - 28 (B) each person who is a disclosed or an undisclosed principal
 - 29 for whom the party was acting as agent in entering into;
 - 30 a contract of sale, lease, option to purchase or lease, agreement to
 - 31 build or develop, or other written agreement of any kind or nature
 - 32 concerning the subject property or the present or future
 - 33 ownership, use, occupancy, possession, or development of the
 - 34 subject property.
 - 35 (5) A description of the contract of sale, lease, option to purchase
 - 36 or lease, agreement to build or develop, or other written
 - 37 agreement sufficient to disclose the full nature of the interest of
 - 38 the party or of the party's principal in the subject property or in
 - 39 the present or future ownership, use, occupancy, possession, or
 - 40 development of the subject property.
 - 41 (6) A description of the proposed use for which the rezoning or
 - 42 zoning variance is sought, sufficiently detailed to appraise the
 - 43 notice recipient of the true character, nature, extent, and physical
 - 44 properties of the proposed use.
 - 45 (7) The date of the filing of the petition.
 - 46 (8) The date, time, and place of the next regular meeting of the
 - 47 commission if a petition is for approval of a zoning variance. If a

petition is filed with the development commission, the notice does not have to specify the date of a hearing before the commission or the development commission. However, the person filing the petition shall give ten (10) days notice of the date, time, and place of a hearing before the commission on the petition after the referral of the petition to the commission by the development commission.

(b) For purposes of giving notice to the interested parties who are owners, the records in the bound volumes of the recent real estate tax assessment records as the records appear in

~~(1) the offices of the township assessors; or~~

~~(2) the office of the county assessor~~

as of the date of filing are considered determinative of the persons who are owners."

Delete pages 610 through 611.

Page 612, delete lines 1 through 20.

Page 684, delete lines 3 through 22, begin a new paragraph and insert:

"SECTION 745. IC 36-7-15.1-32, AS AMENDED BY P.L.219-2007, SECTION 130, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 32. (a) The commission must establish a program for housing. The program, which may include such elements as the commission considers appropriate, must be adopted as part of a redevelopment plan or amendment to a redevelopment plan, and must establish an allocation area for purposes of sections 26 and 35 of this chapter for the accomplishment of the program.

(b) The notice and hearing provisions of sections 10 and 10.5 of this chapter apply to the resolution adopted under subsection (a). Judicial review of the resolution may be made under section 11 of this chapter.

(c) Before formal submission of any housing program to the commission, the department shall consult with persons interested in or affected by the proposed program and provide the affected neighborhood associations, residents, ~~township assessors~~ and the county assessor with an adequate opportunity to participate in an advisory role in planning, implementing, and evaluating the proposed program. The department may hold public meetings in the affected neighborhood to obtain the views of neighborhood associations and residents."

Page 710, delete lines 21 through 42, begin a new paragraph and insert:

"SECTION 758. IC 36-7-30-31, AS AMENDED BY P.L.219-2007, SECTION 136, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

(1) Assessed value.

(2) Owner.

1 (3) Person.

2 (4) Personal property.

3 (5) Property taxation.

4 (6) Tangible property.

5 (7) Township assessor.

6 (b) As used in this section, "PILOTS" means payments in lieu of
7 taxes.

8 (c) The general assembly finds the following:

9 (1) That the closing of a military base in a unit results in an
10 increased cost to the unit of providing governmental services to
11 the area formerly occupied by the military base.

12 (2) That military base property held by a reuse authority is exempt
13 from property taxation, resulting in the lack of an adequate tax
14 base to support the increased governmental services.

15 (3) That to restore this tax base and provide a proper allocation of
16 the cost of providing governmental services the fiscal body of the
17 unit should be authorized to collect PILOTS from the reuse
18 authority.

19 (4) That the appropriate maximum PILOTS would be the amount
20 of the property taxes that would be paid if the tangible property
21 were not exempt.

22 (d) The fiscal body of the unit may adopt an ordinance to require a
23 reuse authority to pay PILOTS at times set forth in the ordinance with
24 respect to tangible property of which the reuse authority is the owner
25 or the lessee and that is exempt from property taxes. The ordinance
26 remains in full force and effect until repealed or modified by the fiscal
27 body.

28 (e) The PILOTS must be calculated so that the PILOTS do not
29 exceed the amount of property taxes that would have been levied by the
30 fiscal body for the unit upon the tangible property described in
31 subsection (d) if the property were not exempt from property taxation.

32 (f) PILOTS shall be imposed as are property taxes and shall be
33 based on the assessed value of the tangible property described in
34 subsection (d). ~~Except as provided in subsection (j); The township~~
35 ~~assessors county assessor~~ shall assess the tangible property described
36 in subsection (d) as though the property were not exempt. The reuse
37 authority shall report the value of personal property in a manner
38 consistent with IC 6-1.1-3.

39 (g) Notwithstanding any other law, a reuse authority is authorized
40 to pay PILOTS imposed under this section from any legally available
41 source of revenues. The reuse authority may consider these payments
42 to be operating expenses for all purposes.

43 (h) PILOTS shall be deposited in the general fund of the unit and
44 used for any purpose for which the general fund may be used.

45 (i) PILOTS shall be due as set forth in the ordinance and bear
46 interest, if unpaid, as in the case of other taxes on property. PILOTS
47 shall be treated in the same manner as property taxes for purposes of

1 all procedural and substantive provisions of law.

2 (j) If the duties of the township assessor have been transferred to the
3 county assessor as described in IC 6-1.1-1-24, a reference to the
4 township assessor in this section is considered to be a reference to the
5 county assessor."

6 Page 711, delete lines 1 through 37.

7 Page 718, delete lines 20 through 42, begin a new paragraph and
8 insert:

9 "SECTION 761. IC 36-7-30.5-34, AS AMENDED BY
10 P.L.219-2007, SECTION 139, IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 34. (a) As used in this
12 section, the following terms have the meanings set forth in IC 6-1.1-1:

- 13 (1) Assessed value.
- 14 (2) Owner.
- 15 (3) Person.
- 16 (4) Personal property.
- 17 (5) Property taxation.
- 18 (6) Tangible property.
- 19 (7) Township assessor.

20 (b) As used in this section, "PILOTS" means payments in lieu of
21 taxes.

22 (c) The general assembly finds the following:

- 23 (1) That the closing of a military base in a unit results in an
24 increased cost to the unit of providing governmental services to
25 the area formerly occupied by the military base.
- 26 (2) That military base property held by a development authority
27 is exempt from property taxation, resulting in the lack of an
28 adequate tax base to support the increased governmental services.
- 29 (3) That to restore this tax base and provide a proper allocation of
30 the cost of providing governmental services the fiscal body of the
31 unit should be authorized to collect PILOTS from the
32 development authority.
- 33 (4) That the appropriate maximum PILOTS would be the amount
34 of the property taxes that would be paid if the tangible property
35 were not exempt.

36 (d) The fiscal body of the unit may adopt an ordinance to require a
37 development authority to pay PILOTS at times set forth in the
38 ordinance with respect to tangible property of which the development
39 authority is the owner or the lessee and that is exempt from property
40 taxes. The ordinance remains in full force and effect until repealed or
41 modified by the fiscal body.

42 (e) The PILOTS must be calculated so that the PILOTS do not
43 exceed the amount of property taxes that would have been levied by the
44 fiscal body for the unit upon the tangible property described in
45 subsection (d) if the property were not exempt from property taxation.

46 (f) PILOTS shall be imposed as are property taxes and shall be
47 based on the assessed value of the tangible property described in

1 subsection (d). ~~Except as provided in subsection (j);~~ The township
 2 ~~assessors county assessor~~ shall assess the tangible property described
 3 in subsection (d) as though the property were not exempt. The
 4 development authority shall report the value of personal property in a
 5 manner consistent with IC 6-1.1-3.

6 (g) Notwithstanding any other law, a development authority is
 7 authorized to pay PILOTS imposed under this section from any legally
 8 available source of revenues. The development authority may consider
 9 these payments to be operating expenses for all purposes.

10 (h) PILOTS shall be deposited in the general fund of the unit and
 11 used for any purpose for which the general fund may be used.

12 (i) PILOTS shall be due as set forth in the ordinance and bear
 13 interest, if unpaid, as in the case of other taxes on property. PILOTS
 14 shall be treated in the same manner as property taxes for purposes of
 15 all procedural and substantive provisions of law.

16 ~~(j) If the duties of the township assessor have been transferred to the~~
 17 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~
 18 ~~township assessor in this section is considered to be a reference to the~~
 19 ~~county assessor."~~

20 Page 719, delete lines 1 through 36.

21 Page 735, delete lines 24 through 42, begin a new paragraph and
 22 insert:

23 "SECTION 777. IC 36-9-11.1-11, AS AMENDED BY
 24 P.L.219-2007, SECTION 143, IS AMENDED TO READ AS
 25 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) All property of
 26 every kind, including air rights, acquired for off-street parking
 27 purposes, and all its funds and receipts, are exempt from taxation for
 28 all purposes. When any real property is acquired by the consolidated
 29 city, the county auditor shall, upon certification of that fact by the
 30 board, cancel all taxes then a lien. The certificate of the board must
 31 specifically describe the real property, including air rights, and the
 32 purpose for which acquired.

33 (b) A lessee of the city may not be assessed any tax upon any land,
 34 air rights, or improvements leased from the city, but the separate
 35 leasehold interest has the same status as leases on taxable real property,
 36 notwithstanding any other law. ~~Except as provided in subsection (c);~~
 37 Whenever the city sells any such property to anyone for private use, the
 38 property becomes liable for all taxes after that, as other property is so
 39 liable and is assessed, and the board shall report all such sales to the
 40 township county assessor, who shall cause the property to be upon the
 41 proper tax records.

42 ~~(c) If the duties of the township assessor have been transferred to the~~
 43 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~
 44 ~~township assessor in this section is considered to be a reference to the~~
 45 ~~county assessor."~~

46 Page 736, delete lines 1 through 5.

47 Page 745, line 36, after "2008];" insert "IC 3-10-2-14;

- 1 IC 3-13-10-3;".
 - 2 Page 745, line 36, after "IC 6-1.1-1-5.5;" insert "IC 6-1.1-1-22;".
 - 3 Page 745, line 36, after "IC 6-1.1-1-22.7;" insert "IC 6-1.1-1-24;".
 - 4 Page 745, line 37, after "IC 6-1.1-4-13.8;" insert "IC 6-1.1-12-41;
 - 5 IC 6-1.1-35-4; IC 6-1.1-35-5;".
 - 6 Page 745, line 37, delete "IC 6-1.1-35.5-9." and insert
 - 7 "IC 6-1.1-35.5-9; IC 36-6-5; IC 36-6-8-5."
 - 8 Page 745, line 39, after "2009]" insert ":".
 - 9 Page 762, line 3, delete "IC 36-6-5-2(a),".
 - 10 Page 762, line 4, delete "as amended by".
 - 11 Page 762, delete lines 21 through 31, begin a new paragraph and
 - 12 insert:
 - 13 "SECTION 814. [EFFECTIVE UPON PASSAGE] **(a) IC 3-13-11**
 - 14 **does not apply to a vacancy in the office of an elected township**
 - 15 **assessor that occurs after the effective date of this SECTION and**
 - 16 **before July 1, 2008.**
 - 17 **(b) This SECTION expires July 1, 2008."**
 - 18 Page 763, line 18, delete "IC 6-1.1or IC 36-6-5, before their
 - 19 amendment" and insert "**IC 6-1.1, before its amendment by this act,**
 - 20 **or IC 36-6-5, before its repeal"**.
 - 21 Page 765, delete lines 1 through 14.
 - 22 Renumber all SECTIONS consecutively.
- (Reference is to EHB 1001 as printed February 20, 2008.)

Senator LUBBERS